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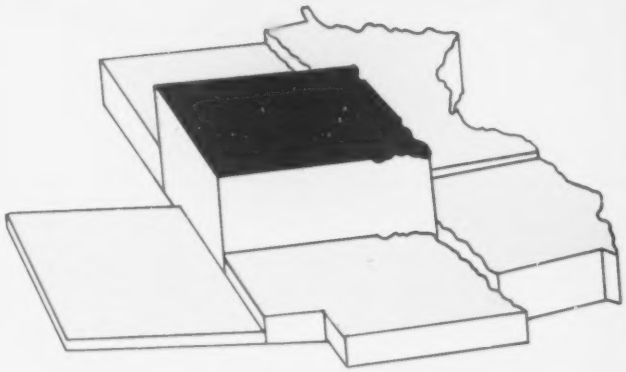
SOUTH DAKOTA Data Supplement

September, 1990
Vol. VII, No. 4



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***SOUTH DAKOTA'S TAXABLE SALES IN THE MAY-JUNE BI-MONTHLY GAINED 7.9%**
***TAXABLE SALES IN COUNTIES OF THE TOP TEN CITIES ROSE 7.1%**
***RURAL COUNTIES' SALES GAINED 4.6%**

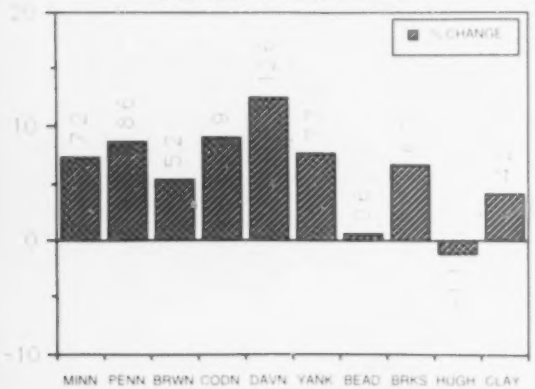
Taxable sales in South Dakota rose 7.9 percent for the May-June 1990 period over the same period in 1989. Rural counties' sales performance for this same period rose 4.6 percent. Both groups (urban and rural) exceeded the national growth rate of 3.0 percent. Steady growth occurred in the urban sector (top ten counties) ranging from a 2.6 percent increase in construction to a 14.7 percent gain in finance, insurance and real estate. Taxable sales in the more rural areas slipped in the mining sector (-14.6%), construction (-23.7%), and manufacturing (-6.0%). Offsetting this poor showing were gains in the retail sector (4.2%), services (13.4%) and a dramatic jump in finance, insurance and real estate (142.9%).

Among the top ten counties, Davison county was the top performer for the third consecutive bi-monthly period with a 12.6 percent increase in the May-June period. Although Davison county was weak in the construction and the finance, insurance and real estate sectors, gains in manufacturing, retail trade, services, and particularly in the wholesale trade sector more than offset the losses.

Taxable sales for the first half of 1990 compared to this period a year ago rose 11.7 percent in the top ten counties. Increases were reported in construction, manufacturing, wholesale and retail trade, services and the finance, insurance and real estate sector. Of the top ten, Davison and Brookings counties were the strongest performers with gains of 14.8 percent. The more rural counties were up 10.9 percent. The state had a 7.1 percent gain for this period with a strong showing in finance, insurance and real estate, services, manufacturing, and retail trade.

Growth in national retail sales continued to slow with a 3.0 percent gain in the May-June period. The national index of consumer sentiment dropped in May-June 1990 to 90.6 from 91.3 in the previous period.

TOTAL TAXABLE SALES
PERCENT CHANGE MAY-JUNE 1989 TO 1990



BIMONTHLY PERIODS % change from previous year	JUL-AUG 1989	SEP-OCT 1989	NOV-DEC 1989	JAN-FEB 1990	MAR-APR 1990	MAY-JUN 1990
NATIONAL (1)	6.4%	5.6%	3.3%	5.8%	4.3%	3.0%
NATIONAL SENTIMENT (2) (3)	92.0	95.8	90.9	93.0	91.3	90.6
SO. DAK. RETAIL SALES (5)	8.7%	6.0%	4.0%	9.5%	6.9%	5.4%
COUNTIES OF LARGEST TEN CITIES (4) (5)	9.4%	6.2%	3.4%	10.0%	7.5%	7.1%
ALL OTHER COUNTIES (5)	7.0%	5.4%	5.4%	8.6%	5.2%	4.7%

(1) CURRENT DOLLARS
(2) SURVEY OF CURRENT BUSINESS, U.S. Dept. of Commerce
(3) FIRST MONTH IN PERIOD, (1ST QTR. 1966=100)
(4) LARGEST TEN CITIES BY POPULATION
(5) SELECTED RETAIL SALES EFFECTIVE MARCH-APRIL 1990. TOTAL TAXABLE SALES FOR COUNTIES ARE COMPARED

SOUTH DAKOTA DATA SUPPLEMENT

September 1990 **Vol. VII, No. 4**

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The University of South Dakota
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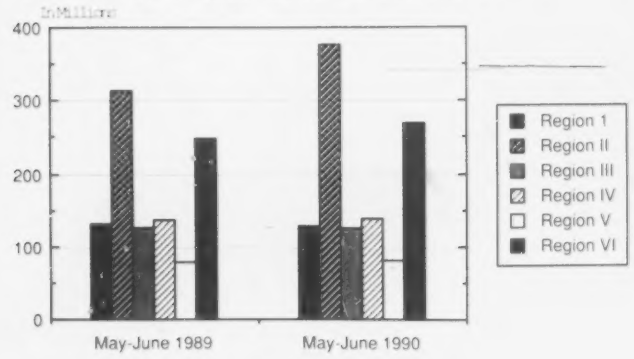
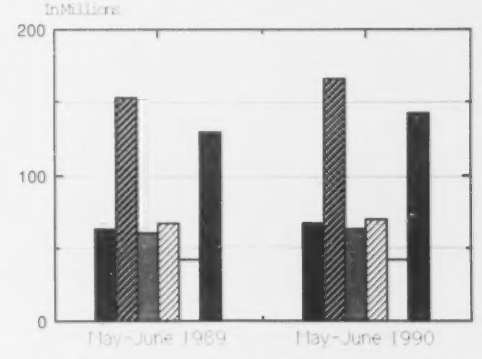
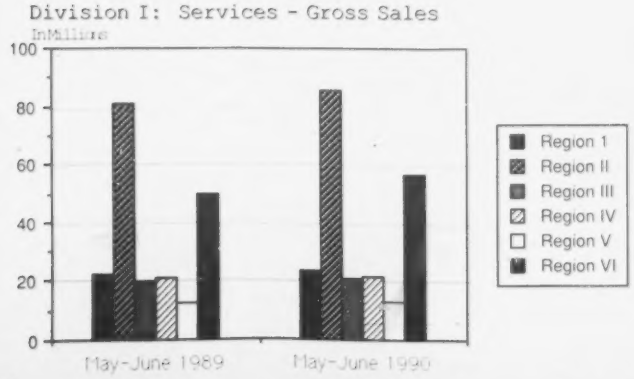
Division G: Retail Trade - Gross Sales



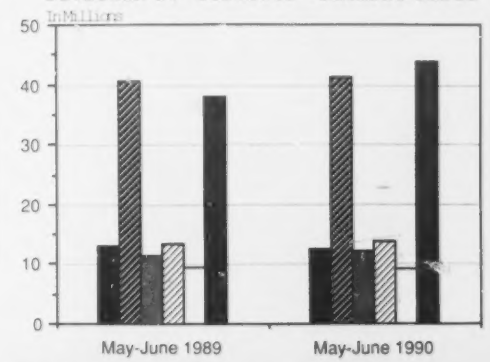
Division G: Retail Trade -Taxable Sales



Division I: Services - Gross Sales



Division I: Services -Taxable Sales



For further information on sales tax data, contact Nancy Nelson at the Business Research Bureau

TAXABLE SALES
BY BUSINESS CLASSIFICATION
TOP TEN COUNTIES

MAY-JUNE
1989 AND 1990
(In Dollars)

	May-June 1989	May-June 1990	Percent Change
BEADLE COUNTY			
Construction	N/A	N/A	
Manufacturing	$691,170	$589,552	-14.7
Trans., Comm., Elec., Gas and Sanitary Serv.	$595,815	$440,205	-26.1
Wholesale Trade	$1,514,137	$1,947,178	28.6
Retail Trade	$14,755,969	$14,686,694	-0.5
Fin., Ins., & Real Estate	$136,139	$166,856	22.6
Services	$3,361,705	$3,256,728	-3.1
Other	$178,178	$274,559	54.1
COUNTY TOTAL	$21,233,113	$21,361,772	0.6
BROOKINGS COUNTY			
Construction	N/A	N/A	
Manufacturing	$1,737,894	$2,047,081	17.8
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,995,535	$1,885,098	-5.5
Wholesale Trade	$1,122,910	$1,304,499	16.2
Retail Trade	$15,902,907	$16,939,805	6.5
Fin., Ins., & Real Estate	$261,443	$323,503	23.7
Services	$2,931,047	$3,050,636	4.1
Other	$92,547	$95,810	3.5
COUNTY TOTAL	$24,044,283	$25,646,432	6.7
BROWN COUNTY			
Construction	N/A	N/A	
Manufacturing	$1,983,492	$2,193,421	10.6
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,821,392	$2,361,558	29.7
Wholesale Trade	$5,799,980	$6,071,752	4.7
Retail Trade	$32,445,572	$33,833,154	4.3
Fin., Ins., & Real Estate	$527,622	$503,195	-4.6
Services	$6,841,612	$6,998,503	2.3
Other	$372,767	$425,461	14.1
COUNTY TOTAL	$49,792,437	$52,387,044	5.2
CLAY COUNTY			
Construction	$16,965	N/A	
Manufacturing	$172,242	$200,225	16.2
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,229,032	$1,282,026	4.3
Wholesale Trade	$13,486	$19,165	42.1
Retail Trade	$5,554,938	$5,821,899	4.8
Fin., Ins., & Real Estate	$201,375	$196,805	-2.3
Services	$1,293,556	$1,294,538	0.1
Other	$29,402	$57,925	97.0
COUNTY TOTAL	$8,510,996	$8,872,583	4.2
CODINGTON COUNTY			
Construction	$87,795	$74,057	-15.6
Manufacturing	$1,328,020	$1,933,243	45.6
Trans., Comm., Elec., Gas and Sanitary Serv.	$2,119,805	$2,329,873	9.9
Wholesale Trade	$2,530,109	$2,413,761	-4.6
Retail Trade	$23,981,394	$26,155,190	9.1
Fin., Ins., & Real Estate	$357,468	$477,369	33.5
Services	$4,059,258	$4,147,405	2.2
Other	$140,010	$181,763	29.8
COUNTY TOTAL	$34,603,859	$37,712,661	9.0

	May-June 1989	May-June 1990	Percent Change
DAVISON COUNTY			
Construction	$179,123	$97,975	-45.3
Manufacturing	$575,798	$654,371	13.6
Trans., Comm., Elec., Gas and Sanitary Serv.	$964,397	$1,040,413	7.9
Wholesale Trade	$2,419,093	$4,570,626	88.9
Retail Trade	$19,268,808	$20,119,971	4.4
Fin., Ins., & Real Estate	$196,079	$110,831	-43.5
Services	$3,520,782	$3,920,033	11.3
Other	$191,535	$232,488	21.4
COUNTY TOTAL	$27,315,615	$30,746,708	12.6
HUGHES COUNTY			
Construction	$1,085,718	$849,508	-21.8
Manufacturing	$252,273	$227,737	-9.7
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,327,438	$1,161,797	-12.5
Wholesale Trade	$1,117,525	$1,022,129	-8.5
Retail Trade	$13,846,019	$14,351,813	3.7
Fin., Ins., & Real Estate	$205,207	$311,166	51.6
Services	$4,084,026	$3,776,737	-7.5
Other	$171,816	$146,504	-14.7
COUNTY TOTAL	$22,090,022	$21,847,391	-1.1
MINNEHAHA COUNTY			
Construction	$47,201	$31,960	-32.3
Manufacturing	$6,771,277	$6,570,324	-3.0
Trans., Comm., Elec., Gas and Sanitary Serv.	$3,813,600	$3,801,046	-0.3
Wholesale Trade	$31,802,150	$33,455,974	5.2
Retail Trade	$134,465,813	$145,437,360	8.2
Fin., Ins., & Real Estate	$3,607,330	$4,441,347	23.1
Services	$35,106,215	$37,642,629	7.2
Other	$1,276,922	$1,025,973	-19.7
COUNTY TOTAL	$216,890,508	$232,406,613	7.2
PENNINGTON COUNTY			
Construction	$602,714	$948,572	57.4
Manufacturing	$4,182,901	$3,406,169	-18.6
Trans., Comm., Elec., Gas and Sanitary Serv.	$3,686,075	$3,845,769	4.3
Wholesale Trade	$11,794,543	$13,811,386	17.1
Retail Trade	$87,980,226	$96,964,744	10.2
Fin., Ins., & Real Estate	$1,633,608	$1,659,999	1.6
Services	$27,450,456	$29,481,156	7.4
Other	$4,416,397	$3,763,411	-14.8
COUNTY TOTAL	$141,746,920	$153,881,206	8.6
YANKTON COUNTY			
Construction	$246,671	$286,458	16.1
Manufacturing	$904,012	$1,049,254	16.1
Trans., Comm., Elec., Gas and Sanitary Serv.	$337,903	$328,446	-2.8
Wholesale Trade	$1,162,070	$1,252,027	7.7
Retail Trade	$18,689,690	$20,216,273	8.2
Fin., Ins., & Real Estate	$280,436	$309,236	10.3
Services	$3,152,186	$3,232,123	2.5
Other	$187,989	$211,708	12.6
COUNTY TOTAL	$24,960,957	$26,885,525	7.7

TAXABLE SALES

Counties and Selected Cities in South Dakota

May-June, 1989 and 1990

(In $000's)

REGION I

	May-June 1989	May-June 1990	% Change
Brookings	24,044	25,646	6.7
Brookings	22,276	23,840	7.0
Elkton	335	350	4.5
Volga	718	739	2.9
Clark	1,964	2,004	2.0
Clark	1,524	1,579	3.6
Codington	34,604	37,713	9.0
Watertown	33,848	37,175	9.8
Deuel	3,081	3,129	1.6
Clear Lake	2,256	2,337	3.6
Gary	282	283	0.4
Toronto	291	207	-28.9
Grant	8,799	9,134	3.8
Big Stone C.	691	812	17.5
Milbank	7,571	7,647	1.0
Hamlin	2,757	2,740	-0.6
Bryant	500	650	30.0
Castlewood	241	305	26.6
Estelline	636	636	0.0
Hayti	510	415	-18.6
Lake Norden	191	208	8.9
Kingsbury	4,119	4,647	12.8
Arlington	1,210	1,221	0.9
De Smet	1,876	2,335	24.5
Lake Preston	482	620	28.6
Lake	10,250	10,796	5.3
Madison	9,587	10,141	5.8
Miner	1,927	2,022	4.9
Howard	1,588	1,719	8.2
Moody	4,882	4,860	-0.5
Colman	2,792	2,734	-2.1
Flandreau	1,860	1,851	-0.5
TOTAL	96,427	102,691	6.5

REGION II

	May-June 1989	May-June 1990	% Change
Clay	8,511	8,873	4.3
Vermillion	7,400	7,907	6.9
Lincoln	8,661	9,520	9.9
Canton	3,008	3,555	18.2
Lennox	1,494	1,540	3.1
McCook	3,088	3,274	6.0
Bridgewater	411	445	8.3
Canistota	358	391	9.2
Salem	1,834	1,916	4.5
Minnehaha	216,891	232,407	7.2
Baltic	527	585	11.0
Brandon	2,065	2,148	4.0
Colton	621	620	-0.2
Dell Rapids	2,105	2,096	-0.4
Garretson	1,050	1,020	-2.9
Hartford	635	649	2.2
Sioux Falls	203,341	222,306	9.3
Turner	4,202	4,314	2.7
Centerville	570	575	0.9
Marion	1,501	1,522	1.4
Parker	709	712	0.4
Union	7,206	7,910	9.8
Alcester	1,244	1,370	10.1
Beresford	2,026	1,980	-2.3
Elk Point	1,326	1,277	-3.7
TOTAL	248,559	266,298	7.1

REGION III

	May-June 1989	May-June 1990	% Change
Aurora	1,557	2,009	2.7
Plankinton	1,332	1,317	-1.1
Bon Homme	4,159	4,599	10.6
Avon	840	818	-2.6
Scotland	712	822	15.4
Springfield	722	915	26.7
Tabor	715	796	11.3
Tyndall	1,150	1,216	5.7
Brule	5,526	5,863	6.1
Chamberlain	4,559	4,625	1.4
Kimball	877	891	1.6
Charles Mix	6,948	7,040	1.3
Geddes	166	175	5.4
Lake Andes	861	932	8.2
Platte	3,234	3,184	-1.5
Wagner	2,349	2,414	2.8
Davison	27,316	30,747	12.6
Mitchell	26,671	30,170	13.1
Douglas	2,228	2,211	-0.8
Armour	936	966	3.2
Corsica	949	949	0.0
Gregory	4,109	4,377	6.5
Burke	1,043	1,131	8.4
Gregory	2,086	2,249	7.8
Hanson	840	905	7.7
Alexandria	493	459	-6.9
Emery	246	333	35.4
Hutchinson	6,248	6,200	-0.8
Freeman	2,481	2,361	-4.8
Menno	868	1,002	15.4
Parkston	2,058	2,041	-0.8
Tripp	530	487	-8.1
Jerauld	1,472	1,445	-1.8
Wess. Sprgs.	1,343	1,273	-5.2
Sanborn	992	1,011	1.9
Woonsocket	712	721	1.3
Yankton	24,961	26,886	7.7
Yankton	23,991	26,011	8.4
TOTAL	86,756	93,293	7.5

REGION IV

	May-June 1989	May-June 1990	% Change
Beadle	21,233	21,362	0.6
Huron	20,463	20,652	0.9
Brown	49,792	52,387	5.2
Aberdeen	45,672	47,661	4.4
Groton	1,343	1,476	9.9
Day	5,062	5,157	1.9
Bristol	199	223	12.1
Waubay	280	322	15.0
Webster	4,164	4,232	1.6
Edmunds	2,398	2,368	-1.3
Bowdle	446	491	10.1
Hosmer	234	222	-5.1
Ipswich	1,155	1,189	2.9
Roscoe	386	366	-5.2
Faulk	1,605	1,656	3.2
Faulkton	1,158	1,163	0.4
Hand	3,698	3,890	5.2
Miller	3,296	3,506	6.4
McPherson	1,708	1,675	-1.9
Eureka	1,167	1,220	4.5
Leola	460	406	-11.7
Marshall	3,163	3,003	-5.1
Britton	2,105	2,048	-2.7
Roberts	6,017	6,031	0.2
Sisseton	3,807	3,801	-0.2
Wilmot	782	796	1.8
Spink	5,470	5,688	4.0
Doland	185	215	16.2
Redfield	4,610	4,816	4.5
TOTAL	100,146	103,217	3.1

REGION V

	May-June 1989	May-June 1990	% Change
Buffalo	28	18	-35.7
Campbell	1,347	1,530	13.6
Herreid	677	742	9.6
Pollock	571	713	24.9
Corson	541	508	-6.1
McIntosh	126	103	-18.3
McLaughlin	191	204	6.8
Dewey	2,716	2,289	-15.7
Eagle Butte	1,651	1,588	-3.8
Isabel	360	147	-59.2
Timber Lake	550	465	-15.5
Haakon	2,329	2,412	3.6
Philip	2,132	2,148	0.8
Hughes	22,090	21,847	-1.1
Blunt	460	442	-3.9
Pierre	21,414	21,215	-0.9
Hyde	1,639	1,562	-4.7
Highmore	1,616	1,541	-4.6
Jones	2,277	2,307	1.3
Murdo	2,093	2,128	1.7
Lyman	2,640	2,868	8.6
Oacoma	1,320	1,479	12.0
Presho	596	629	5.5
Mellette	596	619	3.9
White River	517	533	3.1
Perkins	3,551	3,535	-0.5
Bison	606	553	-8.7
Lemmon	2,778	2,823	1.6
Potter	2,860	2,930	2.4
Gettysburg	2,180	2,202	1.0
Hoven	615	637	3.6
Stanley	2,945	2,876	-2.3
Ft. Pierre	2,924	2,854	-2.4
Sully	1,205	1,212	0.6
Onida	933	920	-1.4
Tripp	8,222	8,237	0.2
Winner	7,935	7,944	0.1
Todd	1,754	754	-57.0
Mission	1,468	723	-50.7
Walworth	7,461	7,552	1.2
Mobridge	6,004	6,247	4.0
Selby	1,204	1,057	-12.2
Ziebach	345	356	3.2
Dupree	339	351	3.5
TOTAL	64,546	55,679	-13.7

REGION VI

	May-June 1989	May-June 1990	% Change
Bennett	1,846	1,976	7.0
Martin	1,801	1,952	8.4
Butte	7,201	9,471	31.5
Belle Fche.	6,045	8,242	36.3
Newell	1,026	1,038	1.2
Custer	6,666	7,273	9.1
Custer	6,161	6,743	9.4
Fall River	5,676	5,708	0.6
Edgemont	908	707	-22.1
Hot Sprgs.	4,604	4,880	6.0
Harding	701	828	18.1
Buffalo	586	687	17.2
Jackson	1,932	2,202	14.0
Kadoka	1,243	1,406	13.1
Lawrence	27,466	30,474	11.0
Deadwood	5,594	7,419	32.6
Lead	8,430	8,115	-3.7
Spearfish	11,834	13,276	12.2
Whitewood	1,249	1,458	16.7
Meade	11,834	12,644	6.8
Faith	1078	994	-7.8
Sturgis	8,347	9,591	14.9
Pennington	141,747	153,881	8.6
Keystone	4,445	4,220	-5.1
Rapid City	127,581	139,434	9.3
Wall	5,970	6,168	3.3
Shannon	704	206	-70.7
Pine Ridge	251	143	-43.0
Washabaugh	81	94	16.0
TOTAL	205,854	224,757	9.2
STATE TOTAL*	802,288	845,935	5.4

* Includes only counties, does not include sales that cannot be identified on a county basis such as public utilities.

TAXABLE SALES

Counties and Selected Cities in South Dakota

January-June 1989 and 1990

(In $000's)

REGION I

	Jan.-June 1989	Jan.-June 1990	% Change
Brookings	53,495	72,954	14.9
Brookings	58,850	67,874	15.3
Elkton	1,021	1,049	2.7
Volga	1,769	1,953	10.4
Clark	5,130	5,263	2.6
Clark	3,939	4,014	1.9
Codington	82,095	89,950	8.5
Watertown	90,170	98,565	9.3
Deuel	8,665	8,738	0.8
Clear Lake	6,499	6,587	1.3
Gary	6,[illegible]	6,[illegible]	9.2
Toronto	3,[illegible]	[illegible]	16.2
Grant	22,[illegible]	[illegible],660	32.5
Big Stone C.	1,[illegible]	1,[illegible]	1.9
Milbank	19,903	21,[illegible]	13.2
Hamlin	8,704	8,[illegible]	4.2
Bryant	1,[illegible]	1,[illegible]	23.6
Castlewood	742	923	24.4
Estelline	1,[illegible]	1,[illegible]	5.5
Hayti	1,[illegible]	1,[illegible]	6.2
Lake Norden	445	452	1.6
Kingsbury	10,288	12,590	22.4
Arlington	2,981	3,127	4.9
De Smet	4,549	6,527	43.5
Lake Preston	1,530	1,655	8.2
Lake	25,049	27,939	11.5
Madison	23,261	26,172	12.5
Miner	4,849	5,674	17.0
Howard	3,923	4,757	21.3
Moody	14,824	15,086	1.8
Colman	9,237	9,282	0.5
Flandreau	4,887	5,113	4.6
TOTAL	253,918	280,844	10.6

REGION II

	Jan.-June 1989	Jan.-June 1990	% Change
Clay	25,764	27,395	6.3
Vermillion	23,922	24,310	1.6
Lincoln	21,360	25,282	18.4
Canton	7,575	9,652	27.4
Lennox	3,823	4,111	7.5
McCook	8,374	8,828	5.4
Bridgewater	1,183	1,221	3.2
Canistota	922	1,231	33.5
Salem	5,295	5,271	0.5
Minnehaha	564,[illegible]	634,[illegible]	12.3
Baltic	4,[illegible]	[illegible],593	10.7
Brandon	4,[illegible]	4,[illegible]	7.9
Colton	1,[illegible]	1,[illegible]	11.9
Sioux Falls	547,[illegible]	[illegible],[illegible]	12.5
Turner	11,[illegible]	12,[illegible]	6.1
Centerville	1,565	1,782	13.9
Marion	4,722	4,766	0.9
Parker	1,910	2,083	9.1
Union	17,293	18,896	9.3
Alcester	4,019	4,135	2.9
Beresford	5,215	5,424	4.0
Elk Point	3,299	3,425	3.8
TOTAL	649,625	727,402	12.0

REGION III

	Jan.-June 1989	Jan.-June 1990	% Change
Aurora	5,442	5,753	5.7
Plankinton	3,729	3,908	4.8
Bon Homme	11,635	12,646	8.7
Avon	2,303	2,368	2.8
Scotland	1,991	2,244	12.7
Springfield	1,773	2,122	19.6
Tabor	2,366	2,566	8.5
Tyndall	3,117	3,295	5.7
Brule	13,260	15,113	14.0
Chamberlain	10,744	11,804	9.9
Kimball	2,204	2,384	8.2
Charles Mix	17,803	18,943	6.4
Geddes	446	479	7.4
Lake Andes	2,[illegible]	2,[illegible]	4.8
Platte	8,[illegible]	8,[illegible]	3.5
Wagner	8,[illegible]	8,[illegible]	6.8
Davison	70,[illegible]	80,[illegible]	14.9
Mitchell	58,[illegible]	66,[illegible]	15.1
Douglas	6,[illegible]	6,[illegible]	4.1
Armour	2,[illegible]	2,[illegible]	3.4
Corsica	2,[illegible]	2,[illegible]	1.9
Gregory	6,[illegible]	6,[illegible]	7.8
Burke	2,[illegible]	2,[illegible]	8.6
Gregory	5,[illegible]	6,[illegible]	7.3
Herrick	1,[illegible]	1,[illegible]	6.7
Alexandria	1,[illegible]	1,[illegible]	6.8
Emery	765	856	11.9
Hutchinson	16,308	17,444	7.0
Freeman	6,596	6,840	3.7
Marion	2,325	2,642	13.6
Parkston	5,260	5,692	8.2
Tripp	1,394	1,447	3.8
Jerauld	3,907	4,092	4.7
Wess. Springs	3,590	3,587	-0.1
Sanborn	2,649	3,017	13.9
Woonsocket	2,005	2,115	5.5
Yankton	65,788	72,644	10.4
Yankton	63,536	70,183	10.5
TOTAL	226,466	250,808	10.7

REGION IV

	Jan.-June 1989	Jan.-June 1990	% Change
Beadle	55,415	58,246	5.1
Huron	53,600	56,347	5.1
Brown	130,121	141,611	8.8
Aberdeen	118,346	128,135	8.3
Groton	3,663	3,892	6.3
Day	12,862	14,430	12.2
Bristol	596	731	23.7
Waubay	464	738	59.1
Webster	10,720	11,946	11.4
Edmunds	6,733	7,082	5.2
Bowdle	1,[illegible]	1,[illegible]	5.5
Hosmer	5[illegible]	[illegible]41	3.1
Ipswich	3,[illegible]	3,[illegible]	7.1
Roscoe	1,[illegible]	1,[illegible]	0.7
Faulk	4,[illegible]	4,[illegible]	2.5
Faulkton	2,[illegible]	2,[illegible]	4.8
Hand	3,[illegible]	3,[illegible]	4.3
Miller	8,[illegible]	9,[illegible]	4.5
McPherson	4,[illegible]	4,[illegible]	2.9
Eureka	2,[illegible]	3,[illegible]	6.5
Leola	1,145	1,124	-1.8
Marshall	7,680	8,336	8.5
Britton	4,948	5,789	17.0
Roberts	13,850	15,801	14.1
Sisseton	8,560	9,927	16.0
Wilmot	1,825	2,101	15.1
Spink	13,523	14,961	10.6
Doland	409	461	12.7
Redfield	11,569	12,829	10.9
TOTAL	258,232	279,076	8.1

REGION V

	Jan.-June 1989	Jan.-June 1990	% Change
Buffalo	52	61	17.3
Campbell	3,181	3,550	11.6
Herreid	1,637	1,775	8.1
Pollock	1,313	1,573	19.8
Corson	1,506	1,527	1.4
McIntosh	371	348	-6.2
McLaughlin	537	599	11.5
Dewey	7,299	7,064	-3.2
Eagle Butte	4,718	4,810	1.9
Isabel	830	588	-29.2
Timber Lake	1,437	1,431	-0.4
Haakon	5,683	6,201	9.1
Philip	5,170	5,569	7.7
Hughes	52,553	59,856	13.9
Blunt	1,227	1,187	-3.3
Pierre	50,781	58,186	14.6
Hyde	4,011	4,095	2.1
Highmore	3,958	4,044	2.2
Jones	5,349	5,544	3.6
Murdo	4,971	5,148	3.6
Lyman	6,156	6,657	8.1
Sisseton	2,881	3,205	11.2
Presho	1,485	1,580	6.4
Marlette	1,562	1,640	1.3
White River	1,441	1,408	-2.3
Perkins	8,879	9,597	8.1
Bison	1,596	1,577	-1.2
Lemmon	6,850	7,558	10.3
Potter	7,021	7,531	7.3
Gettysburg	5,135	5,451	6.2
Hoven	1,667	1,838	10.3
Stanley	6,865	7,360	5.7
Ft. Pierre	6,900	7,302	5.8
Sully	3,008	3,135	4.2
Onida	2,625	2,655	1.1
Tripp	19,375	21,272	9.8
Winner	18,935	20,662	9.1
Todd	5,200	4,263	-18.0
Mission	4,314	3,454	-19.9
Walworth	18,187	20,243	11.3
Mcbridge	14,128	16,077	13.8
Selby	3,394	3,466	2.1
Ziebach	902	927	2.8
Dupree	893	914	2.4
TOTAL	156,989	170,505	8.6

REGION VI

	Jan.-June 1989	Jan.-June 1990	% Change
Bennett	5,497	5,564	1.2
Martin	5,380	5,480	1.9
Butte	18,158	22,150	22.0
Belle Fche	14,982	18,553	23.8
Newell	2,863	3,114	8.8
Custer	12,057	13,728	13.9
Custer	11,160	12,835	15.0
Fall River	11,454	14,078	22.9
Edgemont	2,219	1,916	-13.7
Hot Sprgs	8,922	11,861	32.9
Harding	1,803	2,220	23.1
Buffalo	1,535	1,881	22.5
Jackson	3,735	4,343	16.3
Kadoka	2,858	3,191	11.7
Lawrence	61,230	73,242	19.6
Deadwood	11,919	18,109	51.9
Lead	18,785	19,673	4.7
Spearfish	27,701	32,494	17.3
Whitewood	2,133	2,467	15.7
Meade	26,588	32,065	20.7
Faith	2,564	2,704	5.5
Sturgis	20,081	24,313	21.1
Pennington	339,165	382,718	12.8
Keystone	4,602	4,660	1.3
Rapid City	314,927	356,835	13.3
Wall	12,108	12,782	5.6
Shannon	1,989	1,585	-20.3
Pine Ridge	589	513	-12.9
Washabaugh	426	195	-54.2
TOTAL	482,102	551,918	14.5
STATE TOTAL	2,027,335	2,260,553	11.5

GROSS SALES & USE TAXABLE ITEMS

Counties and Selected Cities in South Dakota

January-June, 1989 and 1990

(In $000's)

REGION I

	January-June 1989	January-June 1990	% Change
Brookings	140,201	155,841	11.2
Brookings	128,256	142,472	11.1
Elkton	3,588	4,206	17.2
Volga	3,289	3,395	3.2
Clark	24,590	28,807	17.1
Clark	19,781	24,331	23.0
Codington	203,493	222,088	9.1
Watertown	198,590	216,792	9.2
Deuel	19,127	19,724	3.1
Clear Lake	13,186	13,008	-1.3
Gary	1,282	1,550	20.9
Toronto	3,983	4,258	6.9
Grant	49,183	75,882	54.3
Big Stone C.	2,261	2,295	1.5
Milbank	40,398	67,125	66.2
Hamlin	18,341	21,756	18.6
Bryant	3,945	4,887	23.9
Castlewood	2,527	2,691	6.5
Estelline	3,350	3,572	6.6
Hayti	2,735	3,444	25.9
Lake Norden	2,406	3,756	56.1
Kingsbury	34,217	36,703	9.7
Arlington	11,380	11,905	4.6
De Smet	8,686	10,862	25.1
Lake Preston	4,444	4,845	9.0
Lake	71,222	82,504	15.8
Madison	60,267	71,770	19.1
Miner	21,459	26,237	22.3
Howard	17,876	22,721	27.1
Moody	32,118	32,269	0.5
Colman	17,777	16,880	-5.0
Flandreau	12,398	12,989	4.8
TOTAL	613,951	701,811	14.3

REGION II

	January-June 1989	January-June 1990	% Change
Clay	49,358	51,683	4.7
Vermillion	41,997	44,902	6.9
Lincoln	80,346	84,943	5.7
Canton	42,477	43,172	1.6
Lennox	6,537	7,543	15.4
McCook	37,126	38,239	3.0
Bridgewater	5,038	5,420	7.6
Canistota	3,175	3,457	8.9
Salem	22,779	23,677	3.9
Minnehaha	1,320,432	1,533,930	16.2
Baltic	7,482	7,425	-0.8
Brandon	12,133	12,881	6.2
Colton	7,412	8,218	10.9
Dell Rapids	15,536	15,945	2.6
Garretson	8,180	8,748	6.9
Hartford	6,739	6,664	-1.1
Sioux Falls	1,242,450	1,451,939	16.9
Turner	36,776	39,364	7.0
Centerville	5,672	5,856	3.2
Marion	6,574	7,155	8.8
Parker	10,473	11,597	10.7
Union	67,719	200,282	195.8
Alcester	14,041	13,228	-5.8
Beresford	19,705	23,366	18.6
Elk Point	12,289	13,451	9.5
TOTAL	1,591,757	1,948,441	22.4

REGION III

	January-June 1989	January-June 1990	% Change
Aurora	12,312	14,799	20.2
Plankinton	6,187	9,228	49.2
Bon Homme	30,462	31,636	3.9
Avon	5,890	5,499	-6.6
Scotland	4,730	5,379	13.7
Springfield	5,483	5,656	3.2
Tabor	3,880	3,904	0.6
Tyndall	10,390	11,122	7.0
Brule	36,272	41,307	13.9
Chamberlain	30,370	33,648	10.8
Kimball	4,893	5,874	20.0
Charles Mix	45,215	46,063	1.9
Geddes	2,736	2,868	4.8
Lake Andes	4,671	4,795	2.7
Platte	22,628	22,092	-2.4
Wagner	14,042	14,980	6.7
Davison	212,111	232,315	9.5
Mitchell	208,079	225,901	8.6
Douglas	17,403	18,450	6.0
Armour	6,359	6,089	-4.2
Corsica	8,792	10,320	17.4
Gregory	26,653	29,332	10.1
Burke	5,016	6,083	21.3
Gregory	13,584	16,062	18.2
Hanson	11,938	12,775	7.0
Alexandria	6,804	6,338	-6.8
Emery	2,125	3,371	58.6
Hutchinson	48,310	54,660	13.1
Freeman	23,824	26,436	11.0
Menno	5,090	5,497	8.0
Parkston	12,666	13,987	10.4
Tripp	3,619	4,154	14.8
Jerauld	20,567	20,655	0.4
Wess. Sprgs.	14,229	13,738	-3.5
Sanborn	10,874	12,013	10.5
Woonsocket	9,142	9,558	4.6
Yankton	213,649	227,897	6.7
Yankton	204,059	218,724	7.2
TOTAL	685,766	741,902	8.2

REGION IV

	January-June 1989	January-June 1990	% Change
Beadle	196,364	208,120	6.0
Huron	184,588	194,933	5.6
Brown	313,047	351,965	12.4
Aberdeen	289,332	321,069	11.0
Groton	9,020	12,581	39.5
Day	32,864	38,850	18.2
Bristol	5,279	6,297	19.3
Waubay	1,657	1,741	5.1
Webster	21,032	25,631	21.9
Edmunds	23,687	24,621	3.9
Bowdle	6,645	6,228	-6.3
Hosmer	1,276	1,189	-6.8
Ipswich	9,622	11,466	19.2
Roscoe	2,947	3,062	3.9
Faulk	9,445	9,911	4.9
Faulkton	5,489	5,576	1.6
Hand	23,549	22,184	-5.8
Miller	20,294	18,780	-7.5
McPherson	9,008	9,029	0.2
Eureka	6,082	6,202	2.0
Leola	2,557	2,530	-1.1
Marshall	34,918	39,052	11.8
Britton	12,314	16,005	30.0
Roberts	34,176	41,158	20.4
Sisseton	19,971	25,340	26.9
Wilmot	5,897	6,510	10.4
Spink	32,199	35,420	10.0
Doland	516	604	17.1
Redfield	24,354	27,510	13.0
TOTAL	709,257	780,310	10.0

REGION V

	January-June 1989	January-June 1990	% Change
Buffalo	1,201	1,096	-8.7
Campbell	7,316	8,383	14.6
Herreid	4,565	5,393	18.1
Pollock	2,334	2,622	12.3
Corson	8,478	10,083	18.9
McIntosh	1,357	1,623	19.6
McLaughlin	4,504	5,964	32.4
Dewey	13,719	13,830	0.8
Eagle Butte	7,846	8,363	6.6
Isabel	2,659	2,207	-17.0
Timber Lake	2,499	2,715	8.6
Haakon	20,515	25,254	23.1
Philip	19,782	21,631	9.3
Hughes	109,002	113,484	4.1
Blunt	1,998	1,823	-8.8
Pierre	104,830	109,534	4.5
Hyde	13,403	12,022	-10.3
Highmore	13,200	11,787	-10.7
Jones	10,317	11,666	13.1
Murdo	9,370	10,627	13.4
Lyman	10,302	12,587	22.2
Oacoma	3,196	3,530	10.5
Presho	2,262	3,776	66.9
Mellette	3,139	3,100	-1.2
White River	2,394	2,306	-3.7
Perkins	14,202	15,317	7.9
Bison	2,148	2,195	2.2
Lemmon	11,431	12,430	8.7
Potter	18,598	19,321	3.9
Gettysburg	12,836	13,126	2.3
Hoven	4,821	5,004	3.8
Stanley	11,009	13,896	26.2
Ft. Pierre	10,931	13,825	26.5
Sully	9,413	9,786	4.0
Onida	8,051	7,875	-2.2
Tripp	45,507	52,701	15.8
Winner	43,195	49,532	14.7
Todd	9,501	9,955	4.8
Mission	7,582	7,504	-1.0
Walworth	34,852	38,395	10.2
Mobridge	25,766	28,893	12.1
Selby	6,310	6,541	3.7
Ziebach	2,465	2,480	0.6
Dupree	2,455	2,468	0.5
TOTAL	342,939	373,356	8.9

REGION VI

	January-June 1989	January-June 1990	% Change
Bennett	15,570	16,041	3.0
Martin	15,402	15,897	3.2
Butte	33,872	40,066	18.3
Belle Fche.	28,882	34,603	19.8
Newell	4,567	4,821	5.6
Custer	20,403	21,182	3.8
Custer	18,172	18,913	4.1
Fall River	20,525	24,393	18.8
Edgemont	5,398	5,852	8.4
Hot Sprgs.	14,310	17,636	23.2
Harding	2,847	3,809	33.8
Buffalo	2,389	3,255	36.2
Jackson	10,149	11,502	13.3
Kadoka	9,045	9,653	6.7
Lawrence	189,979	210,150	10.6
Deadwood	29,693	37,666	26.9
Lead	96,283	99,297	3.1
Spearfish	52,490	58,980	12.4
Whitewood	10,009	13,011	30.0
Meade	48,797	61,092	25.2
Faith	4,705	4,901	4.2
Sturgis	35,876	45,448	26.7
Pennington	744,755	825,337	10.8
Keystone	4,859	4,964	2.2
Rapid City	705,794	781,353	10.7
Wall	17,117	19,814	15.8
Shannon	4,407	4,743	7.6
Pine Ridge	1,694	1,969	16.2
Washabaugh	656	286	-56.4
TOTAL	1,091,960	1,218,601	11.6
STATE TOTAL	5,035,630	5,764,421	14.5

GROSS SALES & USE TAXABLE ITEMS

Counties and Selected Cities in South Dakota

May-June 1989 and 1990

(In $000's)

REGION I

	May-June 1989	May-June 1990	% Change
Brookings	56,274	59,954	6.5
Brookings	50,485	54,118	7.2
Elkton	1,724	1,892	9.7
Volga	1,408	1,332	-5.4
Clark	9,447	10,782	14.1
Clark	6,847	8,654	26.4
Codington	82,885	86,207	4.0
Watertown	80,119	83,364	4.1
Deuel	8,890	8,257	-7.1
Clear Lake	5,519	5,159	-6.5
Gary	886	482	-45.6
Toronto	2,195	2,116	-3.6
Grant	19,440	27,067	39.2
Big Stone C.	842	953	13.2
Milbank	15,582	23,252	49.2
Hamlin	8,820	9,752	10.6
Bryant	1,895	2,466	30.1
Castlewood	1,037	1,135	9.5
Estelline	1,570	1,607	2.4
Hayti	1,167	1,186	1.6
Lake Norden	1,299	1,505	15.9
Kingsbury	15,591	14,476	-7.2
Arlington	4,676	3,726	-20.3
De Smet	3,813	3,937	3.3
Lake Preston	2,464	2,600	5.5
Lake	33,252	33,676	1.3
Madison	28,139	28,357	0.8
Miner	9,041	9,843	8.9
Howard	7,585	8,262	8.9
Moody	13,794	13,493	-2.2
Colman	6,706	5,780	-13.8
Flandreau	6,036	6,259	3.7
TOTAL	257,434	273,507	6.2

REGION II

	May-June 1989	May-June 1990	% Change
Clay	21,251	22,012	3.6
Vermillion	17,488	19,292	10.3
Lincoln	35,231	33,522	-4.9
Canton	16,437	14,535	-11.6
Lennox	2,712	2,941	8.4
McCook	15,783	15,934	1.0
Bridgewater	2,665	2,921	9.6
Canistota	1,309	1,362	4.0
Salem	9,222	9,152	-0.8
Minnehaha	513,492	549,302	7.0
Baltic	3,368	3,133	-7.0
Brandon	5,933	6,147	3.6
Colton	3,579	3,919	9.5
Dell Rapids	5,401	6,561	21.5
Garretson	2,891	2,833	-2.0
Hartford	2,936	2,919	-0.6
Sioux Falls	475,434	513,998	8.1
Turner	14,031	14,845	5.8
Centerville	2,120	2,246	5.9
Marion	2,011	2,330	15.9
Parker	3,418	3,729	9.1
Union	28,265	76,540	170.8
Alcester	6,312	4,645	-26.4
Beresford	7,966	7,816	-1.9
Elk Point	5,209	5,575	7.0
TOTAL	628,053	712,155	13.4

REGION III

	May-June 1989	May-June 1990	% Change
Aurora	4,933	5,680	15.1
Plankinton	2,381	3,375	41.7
Bon Homme	11,019	11,317	2.7
Avon	2,111	1,870	-11.4
Scotland	1,895	2,129	12.3
Springfield	2,122	2,041	-3.8
Tabor	1,286	1,296	0.6
Tyndall	3,583	3,948	10.2
Brule	14,525	15,499	6.7
Chamberlain	12,199	12,786	4.8
Kimball	1,973	2,088	5.8
Charles Mix	21,888	20,998	-4.1
Geddes	895	874	-2.3
Lake Andes	1,555	1,667	7.2
Platte	12,864	11,992	-6.8
Wagner	5,901	5,833	-1.2
Davison	79,140	81,137	2.5
Mitchell	77,355	78,749	1.8
Douglas	7,271	8,321	14.4
Armour	3,134	2,977	-5.0
Corsica	3,189	4,392	37.7
Gregory	10,230	11,118	8.7
Burke	1,936	2,442	26.1
Gregory	5,254	6,220	18.4
Hanson	4,998	5,263	5.3
Alexandria	2,312	2,184	-5.5
Emery	1,174	1,578	34.4
Hutchinson	20,302	22,723	11.9
Freeman	10,592	11,134	5.1
Menno	1,869	2,268	21.3
Parkston	5,197	5,261	1.2
Tripp	1,384	1,555	12.4
Jerauld	8,475	7,143	-15.7
Wess. Sprgs.	5,561	4,985	-10.4
Sanborn	3,972	4,453	12.1
Woonsocket	3,329	3,541	6.4
Yankton	76,992	79,100	2.7
Yankton	71,369	75,375	5.6
TOTAL	263,745	272,752	3.4

REGION IV

	May-June 1989	May-June 1990	% Change
Beadle	74,310	65,794	-11.5
Huron	68,974	60,949	-11.6
Brown	132,959	137,996	3.8
Aberdeen	122,311	127,273	4.1
Groton	3,518	3,921	11.5
Day	14,261	15,314	7.4
Bristol	2,567	2,703	5.3
Waubay	886	803	-9.4
Webster	8,479	9,638	13.7
Edmunds	9,490	9,385	-1.1
Bowdle	2,606	2,777	6.6
Hosmer	486	468	-3.7
Ipswich	4,001	3,959	-1.0
Roscoe	1,155	1,301	12.6
Faulk	4,035	4,067	0.8
Faulkton	2,439	2,351	-3.6
Hand	8,081	8,145	0.8
Miller	6,974	6,828	-2.1
McPherson	4,109	3,599	-12.4
Eureka	2,749	2,469	-10.2
Leola	1,134	1,038	-8.5
Marshall	14,796	15,777	6.6
Britton	5,920	7,161	21.0
Roberts	15,870	15,972	0.6
Sisseton	9,061	10,000	10.4
Wilmot	2,793	2,333	-16.5
Spink	14,807	13,649	-7.8
Doland	1,205	278	-76.9
Redfield	10,329	10,692	3.5
TOTAL	292,718	289,698	-1.0

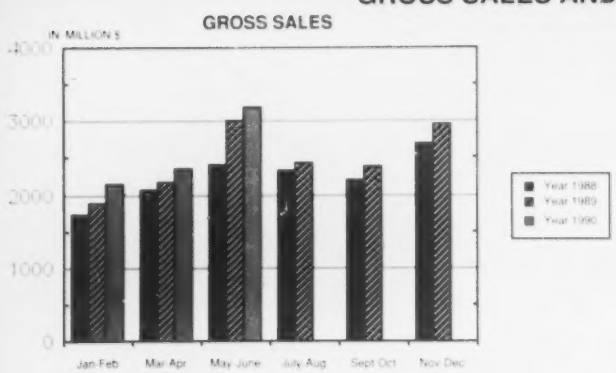
REGION V

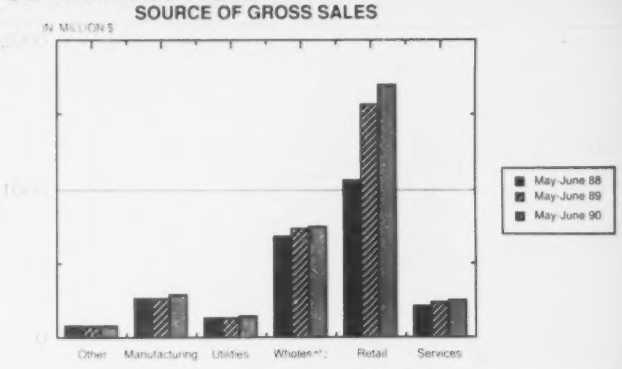
	May-June 1989	May-June 1990	% Change
Buffalo	575	442	-23.1
Campbell	2,987	3,062	2.5
Herreid	1,736	1,796	3.5
Pollock	1,054	1,127	6.9
Corson	3,507	3,855	9.9
McIntosh	513	452	-11.9
McLaughlin	1,801	2,366	31.4
Dewey	5,390	5,028	-6.7
Eagle Butte	2,739	2,969	8.4
Isabel	1,363	797	-41.5
Timber Lake	976	1,020	4.5
Haakon	7,939	8,487	6.9
Philip	7,556	7,604	0.6
Hughes	49,630	41,073	-17.2
Blunt	883	810	-8.3
Pierre	47,927	39,357	-17.9
Hyde	4,738	4,224	-10.8
Highmore	4,649	4,125	-11.3
Jones	4,107	4,466	8.7
Murdo	3,681	3,979	8.1
Lyman	4,681	4,915	5.0
Oacoma	1,602	1,595	-0.4
Presho	921	1,020	10.7
Mellette	1,107	1,301	17.5
White River	813	1,003	23.4
Perkins	5,881	5,838	-0.7
Bison	825	762	-7.6
Lemmon	4,809	4,818	0.2
Potter	8,046	8,218	2.1
Gettysburg	5,544	5,438	-1.9
Hoven	2,191	2,356	7.5
Stanley	4,708	4,432	-5.9
Ft. Pierre	4,680	4,405	-5.9
Sully	3,616	4,106	13.6
Onida	2,815	2,929	4.0
Tripp	18,920	19,888	5.1
Winner	17,177	18,735	9.1
Todd	3,367	3,421	1.6
Mission	2,703	2,664	-1.4
Walworth	14,364	15,051	4.8
Mobridge	10,536	11,531	9.4
Selby	2,539	2,368	-6.7
Ziebach	1,032	995	-3.6
Dupree	1,012	990	-2.2
TOTAL	144,595	138,802	-4.0

REGION VI

	May-June 1989	May-June 1990	% Change
Bennett	5,020	5,236	4.3
Martin	4,956	5,185	4.6
Butte	13,458	16,232	20.6
Belle Fche.	11,556	14,327	24.0
Newell	1,731	1,652	-4.6
Custer	10,188	10,013	-1.7
Custer	9,130	8,949	-2.0
Fall River	9,856	9,911	0.6
Edgemont	2,270	2,300	1.3
Hot Sprgs.	7,155	7,196	0.6
Harding	1,304	1,489	14.2
Buffalo	1,122	1,286	14.6
Jackson	4,727	4,683	-0.9
Kadoka	3,903	3,582	-8.2
Lawrence	77,697	73,158	-5.8
Deadwood	13,147	14,621	11.2
Lead	37,406	30,010	-19.8
Spearfish	21,521	22,783	5.9
Whitewood	4,818	5,189	7.7
Meade	20,443	23,039	12.7
Faith	1,839	1,720	-6.5
Sturgis	14,359	17,208	19.8
Pennington	314,055	330,297	5.2
Keystone	4,650	4,550	-2.2
Rapid City	291,991	309,216	5.9
Wall	8,265	8,403	1.7
Shannon	1,515	1,597	5.4
Pine Ridge	604	711	17.7
Washabaugh	93	150	61.3
TOTAL	458,356	475,805	3.8
STATE TOTAL	2,044,901	2,162,719	5.8

GROSS SALES AND USE TAXABLE ITEMS





City Rankings By Gross Sales & Use Taxable Items

May-June 1989 and 1990

(In $000's)

		May-June 1989	May-June 1990	Percent Change
1	Sioux Falls	475,434	513,998	8.1
2	Rapid City	291,991	309,216	5.9
3	Aberdeen	122,311	127,273	4.1
4	Watertown	80,119	83,364	4.1
5	Mitchell	77,355	78,749	1.8
6	Yankton	71,369	75,375	5.6
7	Huron	68,974	60,949	-11.6
8	Brookings	50,485	54,118	7.2
9	Pierre	47,927	39,357	-17.9
10	Lead	37,406	30,010	-19.8
11	Madison	28,139	28,357	0.8
12	Milbank	15,582	23,252	49.2
13	Spearfish	21,521	22,783	5.9
14	Vermillion	17,488	19,292	10.3
15	Winner	17,177	18,735	9.1
16	Sturgis	14,359	17,208	19.8
17	Deadwood	13,147	14,621	11.2
18	Canton	16,437	14,535	-11.6
19	Belle Fourche	11,556	14,327	24.0
20	Chamberlain	12,199	12,786	4.8
21	Platte	12,864	11,992	-6.8
22	Mobridge	10,536	11,531	9.4
23	Freeman	10,592	11,134	5.1
24	Redfield	10,329	10,692	3.5
25	Sisseton	9,061	10,000	10.4

County Rankings By Gross Sales & Use Taxable Items

May-June, 1989 and 1990

(In $000's)

		May-June 1989	May-June 1990	Percent Change
1	Minnehaha	513,492	549,302	7.0
2	Pennington	314,055	330,297	5.2
3	Brown	132,959	137,996	3.8
4	Codington	82,885	86,207	4.0
5	Davison	79,140	81,137	2.5
6	Yankton	76,992	79,100	2.7
7	Union	28,265	76,540	170.8
8	Lawrence	77,697	73,158	-5.8
9	Beadle	74,310	65,794	-11.5
10	Brookings	56,274	59,954	6.5
11	Hughes	49,630	41,073	-17.2
12	Lake	33,252	33,676	1.3
13	Lincoln	35,231	33,522	-4.9
14	Grant	19,440	27,067	39.2
15	Meade	20,443	23,039	12.7
16	Hutchinson	20,302	22,723	11.9
17	Clay	21,251	22,012	3.6
18	Charles Mix	21,888	20,998	-4.1
19	Tripp	18,920	19,888	5.1
20	Butte	13,458	16,232	20.6
21	Roberts	15,870	15,972	0.6
22	McCook	15,783	15,934	1.0
23	Marshall	14,796	15,777	6.6
24	Brule	14,525	15,499	6.7
25	Day	14,261	15,314	7.4

City Rankings By Gross Sales & Use Taxable Items

January-June 1989 and 1990

(In $000's)

		Jan-June 1989	Jan-June 1990	Percent Change
1	Sioux Falls	1,242,450	1,451,939	16.9
2	Rapid City	705,794	781,353	10.7
3	Aberdeen	289,332	321,069	11.0
4	Mitchell	208,079	225,901	8.6
5	Yankton	204,059	218,724	7.2
6	Watertown	198,590	216,792	9.2
7	Huron	184,588	194,933	5.6
8	Brookings	128,256	142,472	11.1
9	Pierre	104,830	109,534	4.5
10	Lead	96,283	99,297	3.1
11	Madison	60,267	71,770	19.1
12	Milbank	40,398	67,125	66.2
13	Spearfish	52,490	58,980	12.4
14	Winner	43,195	49,532	14.7
15	Sturgis	35,876	45,448	26.7
16	Vermillion	41,997	44,902	6.9
17	Canton	42,477	43,172	1.6
18	Deadwood	29,693	37,666	26.9
19	Belle Fourche	28,882	34,603	19.8
20	Chamberlain	30,370	33,648	10.8
21	Mobridge	25,766	28,893	12.1
22	Redfield	24,354	27,510	13.0
23	Freeman	23,824	26,436	11.0
24	Webster	21,032	25,631	21.9
25	Sisseton	19,971	25,340	26.9

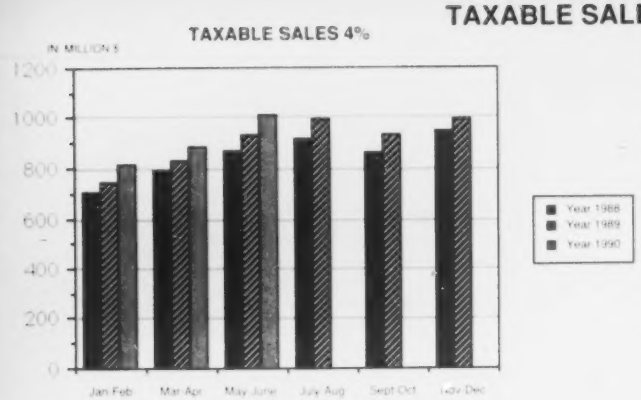
County Rankings By Gross Sales & Use Taxable Items

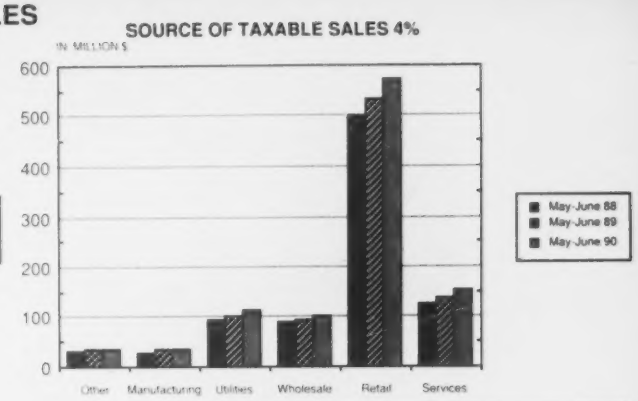
January-June 1989 and 1990

(In $000's)

		Jan-June 1989	Jan-June 1990	Percent Change
1	Minnehaha	1,320,432	1,533,930	16.2
2	Pennington	744,755	825,337	10.8
3	Brown	313,047	351,965	12.4
4	Davison	212,111	232,315	9.5
5	Yankton	213,649	227,897	6.7
6	Codington	203,493	222,088	9.1
7	Lawrence	189,979	210,150	10.6
8	Beadle	196,364	208,120	6.0
9	Union	67,719	200,282	195.8
10	Brookings	140,201	155,841	11.2
11	Hughes	109,002	113,484	4.1
12	Lincoln	80,346	84,943	5.7
13	Lake	71,222	82,504	15.8
14	Grant	49,133	75,882	54.3
15	Meade	48,797	61,092	25.2
16	Hutchinson	48,310	54,660	13.1
17	Tripp	45,507	52,701	15.8
18	Clay	49,358	51,683	4.7
19	Charles Mix	45,215	46,063	1.9
20	Brule	36,272	41,307	13.9
21	Roberts	34,176	41,158	20.4
22	Butte	33,872	40,066	18.3
23	Turner	36,776	39,364	7.0
24	Marshall	34,918	39,052	11.8
25	Day	32,864	38,850	18.2

TAXABLE SALES





City Rankings By Taxable Sales

May-June 1989 and 1990

(In $000's)

		May-June 1989	May-June 1990	Percent Change
1	Sioux Falls	203,341	222,306	9.3
2	Rapid City	127,581	139,434	9.3
3	Aberdeen	45,672	47,661	4.4
4	Watertown	33,848	37,175	9.8
5	Mitchell	26,671	30,170	13.1
6	Yankton	23,991	26,011	8.4
7	Brookings	22,276	23,840	7.0
8	Pierre	21,414	21,215	-0.9
9	Huron	20,463	20,652	0.9
10	Spearfish	11,834	13,276	12.2
11	Madison	9,587	10,141	5.8
12	Sturgis	8,347	9,591	14.9
13	Belle Fourche	6,045	8,242	36.3
14	Lead	8,430	8,115	-3.7
15	Winner	7,935	7,944	0.1
16	Vermillion	7,400	7,907	6.9
17	Milbank	7,571	7,647	1.0
18	Deadwood	5,594	7,419	32.6
19	Custer	6,161	6,743	9.4
20	Mobridge	6,004	6,247	4.0
21	Wall	5,970	6,168	3.3
22	Hot Springs	4,604	4,880	6.0
23	Redfield	4,610	4,816	4.5
24	Chamberlain	4,559	4,625	1.4
25	Webster	4,164	4,232	1.6

County Rankings By Taxable Sales

May-June 1989 and 1990

(In $000's)

		May-June 1989	May-June 1990	Percent Change
1	Minnehaha	216,891	232,407	7.2
2	Pennington	141,747	153,881	8.6
3	Brown	49,792	52,387	5.2
4	Codington	34,604	37,713	9.0
5	Davison	27,316	30,747	12.6
6	Lawrence	27,466	30,474	11.0
7	Yankton	24,961	26,886	7.7
8	Brookings	24,044	25,646	6.7
9	Hughes	22,090	21,847	-1.1
10	Beadle	21,233	21,362	0.6
11	Meade	11,834	12,644	6.8
12	Lake	10,250	10,796	5.3
13	Lincoln	8,661	9,520	9.9
14	Butte	7,201	9,471	31.5
15	Grant	8,799	9,134	3.8
16	Clay	8,511	8,873	4.3
17	Tripp	8,222	8,237	0.2
18	Union	7,206	7,910	9.8
19	Walworth	7,461	7,552	1.2
20	Custer	6,666	7,273	9.1
21	Charles Mix	6,948	7,040	1.3
22	Hutchinson	6,248	6,200	-0.8
23	Roberts	6,017	6,031	0.2
24	Brule	5,526	5,863	6.1
25	Fall River	5,676	5,708	0.6

City Rankings By Taxable Sales

January-June 1989 and 1990

(In $000's)

		Jan.-June 1989	Jan.-June 1990	Percent Change
1	Sioux Falls	540,759	608,357	12.5
2	Rapid City	314,927	356,835	13.3
3	Aberdeen	118,346	128,125	8.3
4	Watertown	90,170	98,565	9.3
5	Mitchell	68,840	79,203	15.1
6	Yankton	63,536	70,183	10.5
7	Brookings	58,850	67,874	15.3
8	Pierre	50,781	58,186	14.6
9	Huron	53,600	56,347	5.1
10	Spearfish	27,701	32,494	17.3
11	Madison	23,261	26,172	12.5
12	Sturgis	20,081	24,313	21.1
13	Vermillion	23,022	24,310	5.6
14	Milbank	19,363	21,915	13.2
15	Winner	18,935	20,662	9.1
16	Lead	18,785	19,673	4.7
17	Belle Fourche	14,982	18,553	23.8
18	Deadwood	11,919	18,109	51.9
19	Mobridge	14,128	16,077	13.8
20	Redfield	11,569	12,829	10.9
21	Wall	12,108	12,782	5.6
22	Webster	10,720	11,946	11.4
23	Hot Springs	8,922	11,861	32.9
24	Chamberlain	10,744	11,606	8.0
25	Sisseton	8,560	9,927	16.0

County Rankings By Taxable Sales

January-June 1989 and 1990

(In $000's)

		Jan.-June 1989	Jan.-June 1990	Percent Change
1	Minnehaha	564,909	634,651	12.3
2	Pennington	339,165	382,718	12.8
3	Brown	130,121	141,617	8.8
4	Codington	92,095	99,950	8.5
5	Davison	70,329	80,773	14.9
6	Lawrence	61,230	73,242	19.6
7	Brookings	63,495	72,954	14.9
8	Yankton	65,788	72,644	10.4
9	Hughes	52,553	59,856	13.9
10	Beadle	55,415	58,246	5.1
11	Meade	26,588	32,095	20.7
12	Lake	25,049	27,939	11.5
13	Clay	25,764	27,095	5.2
14	Grant	22,819	25,663	12.5
15	Lincoln	21,360	25,282	18.4
16	Butte	18,158	22,150	22.0
17	Tripp	19,375	21,272	9.8
18	Walworth	18,187	20,243	11.3
19	Union	17,293	18,896	9.3
20	Charles Mix	17,803	18,849	5.9
21	Hutchinson	16,308	17,444	7.0
22	Roberts	13,850	15,801	14.1
23	Brule	13,260	15,113	14.0
24	Moody	14,824	15,086	1.8
25	Spink	13,523	14,961	10.6

SOUTH DAKOTA
Data Supplement

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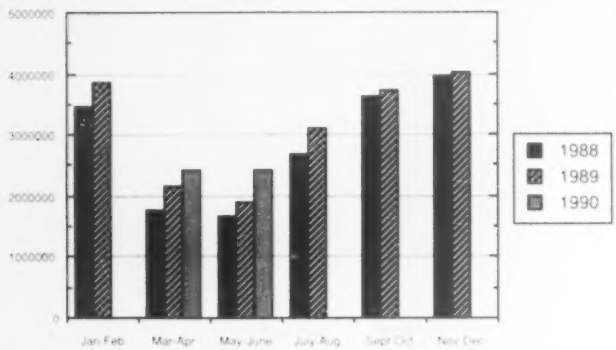
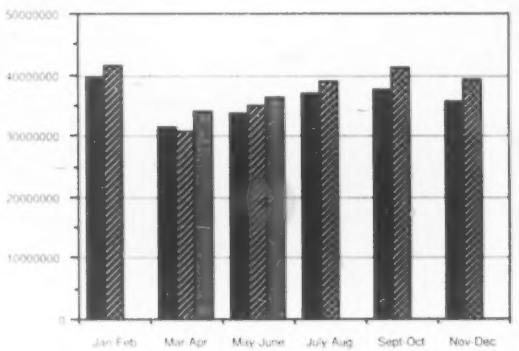
EXCISE TAX REMITTANCE COMPARISONS



SALES & USE TAX REMITTANCE COMPARISONS



EXCISE TAX REMITTANCE COMPARISONS (STATE PORTION ONLY)

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1986	YEAR 1987	% CHANGE	YEAR 1988	% CHANGE
Jan-Feb	Mar-Apr	1,609,574.61	1,978,660.88	23.62	1,753,051.46	11.40
Mar-Apr	May-June	1,457,317.93	1,874,931.53	28.66	1,675,251.63	10.65
May-June	July-Aug	2,295,443.03	2,641,250.27	15.06	2,695,818.35	2.07
July-Aug	Sept-Oct	3,289,932.16	3,371,464.08	2.48	3,639,150.83	7.94
Sept-Oct	Nov-Dec	4,007,291.75	3,510,594.93	12.39	3,950,716.67	12.54
Nov-Dec	Jan-Feb	3,093,526.36	3,298,202.18	6.62	3,478,422.27	5.46

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1989	% CHANGE	YEAR 1990	% CHANGE
Jan-Feb	Mar-Apr	2,151,704.50	22.74	2,421,452.90	12.54
Mar-Apr	May-June	1,902,429.92	13.56	2,421,778.34	27.30
May-June	July-Aug	3,097,636.77	14.91		
July-Aug	Sept-Oct	3,717,513.13	2.15		
Sept-Oct	Nov-Dec	4,018,801.07	1.72		
Nov-Dec	Jan-Feb	3,864,850.21	11.11		

**COLLECTIONS MADE BY STATE	YEAR 1990	% CHANGE
Mar-Apr		
May-June		
July-Aug	5,594,653.86	80.61
Sept-Oct		
Nov-Dec		
Jan-Feb		

SALES & USE TAX REMITTANCE COMPARISONS (STATE PORTION ONLY)

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1986	YEAR 1987	% CHANGE	YEAR 1988	% CHANGE
Jan-Feb	Mar-Apr	27,082,507.56	27,705,025.82	2.30	31,350,049.55	13.16
Mar-Apr	May-June	28,378,540.10	30,522,676.38	7.56	33,603,712.63	10.09
May-June	July-Aug	31,737,644.78	33,517,155.17	5.61	37,065,627.38	10.59
July-Aug	Sept-Oct	34,555,648.24	35,998,368.46	4.18	37,517,797.00	4.22
Sept-Oct	Nov-Dec	33,620,139.71	34,888,503.20	3.77	35,594,909.27	2.02
Nov-Dec	Jan-Feb	34,057,601.74	36,849,827.85	8.20	39,574,138.84	7.39

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1989	% CHANGE	YEAR 1990	% CHANGE
Jan-Feb	Mar-Apr	30,604,668.66	2.38	33,928,818.75	10.86
Mar-Apr	May-June	35,015,161.00	4.20	36,202,249.30	3.39
May-June	July-Aug	38,767,971.16	4.59		
July-Aug	Sept-Oct	41,203,887.02	9.82		
Sept-Oct	Nov-Dec	39,377,161.86	10.63		
Nov-Dec	Jan-Feb	41,480,296.31	4.82		

**COLLECTIONS MADE BY STATE	YEAR 1990	% CHANGE
Mar-Apr		
May-June		
July-Aug	61,781,289.01	59.36
Sept-Oct		
Nov-Dec		
Jan-Feb		

**Due to changes in reporting periods and due dates of returns, we will report only collections made. For example: Collections made during the July-Aug 1990 period may include the May monthly, June monthly, July monthly due on Aug. 20, the May-June bimonthly and previous months' delinquencies.

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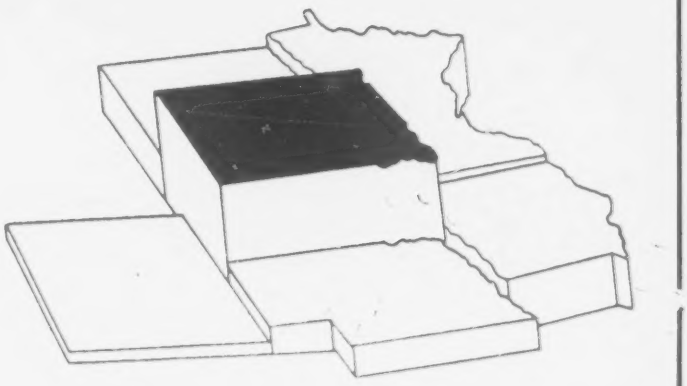
SOUTH DAKOTA
Data Supplement

November, 1990
Vol. VII, No. 5



Published by Business Research Bureau, The University of South Dakota

*** South Dakota's retail sales in the July-August 1990 period gained 11.3 percent from a year ago**
*** Sales in counties of the top ten cities rose 10.7 percent**
*** Other counties' sales exceed urban areas with increase of 12.7 percent**

Sales performance throughout the state was strong last summer during the months of July and August. Overall, the retail sale of goods and services gained 11.3 percent compared to one year ago. The sale of goods increased 11.0 percent and services had a strong showing with a 16.0 percent gain.

The more rural counties outperformed their urban neighbors during this bimonthly with an increase of 12.7 percent over the previous year. The more urban communities averaged a gain of 10.7 percent. The strongest performer in the more rural counties was growth in the sale of finance, insurance, and real estate. That sector reported a 56.3 percent gain. The sale of services followed with a gain of 39.7 percent; wholesale trade was up 14.0 percent and the retail sale of goods increased 11.1 percent.

A comparison of the top ten counties shows eight of the counties increasing their taxable sales. Brookings and Clay counties reported losses in performance of -1.3 and -7.9 percent. Clay county showed declines in both the sale of goods (-11.5%) and services (-8.9%). A good portion of Brookings county's decrease was in the areas of transportation, communication and utilities (-34.4%).

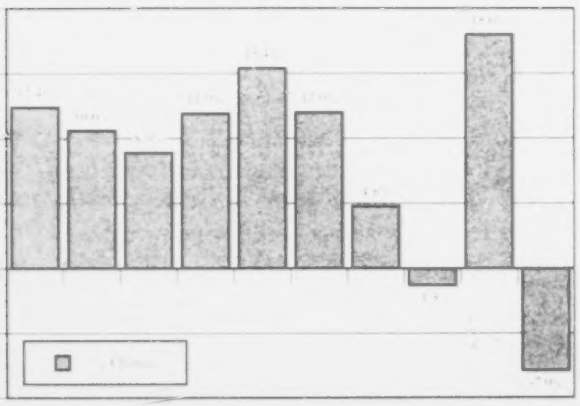
Hughes county was the strongest performer of the top ten counties with a reported increase of 18 percent. The strongest area of performance was in construction sales--up 102.8 percent. Retail trade had a solid showing with a 20.2 percent gain.

We remind our readers that the taxable sales reported in the table and graph below and in this narrative reflect the performance of selected categories of retail sales. The intention is to provide information about the performance of retail sales on the main streets of the state. Those retail sales that cannot be directly assigned to a community have been excluded from the discussion. For example, utilities are sometimes difficult to assign to a county or community. Utility bills are frequently processed by a centrally located collection facility and the actual location of the consumption of the gas or electricity is unknown and therefore left out of this discussion.

Consumer confidence as measured by the University of Michigan's index of consumer sentiment has fallen dramatically, particularly since the Gulf stalemate began. Figures released for November of 1990 were 66.0 compared to 88.2 in July 1990 and 92.0 a year ago July.

Selected Taxable Sales

Percent Change July-Aug 1989 to 1990



BIMONTHLY PERIODS											

SOUTH DAKOTA DATA SUPPLEMENT

November 1990 **Vol. VII, No. 5**

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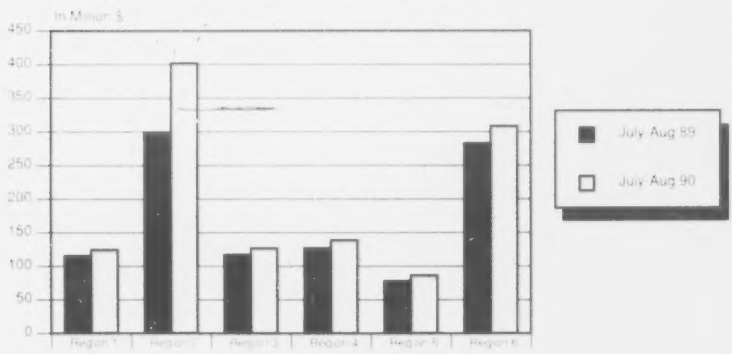
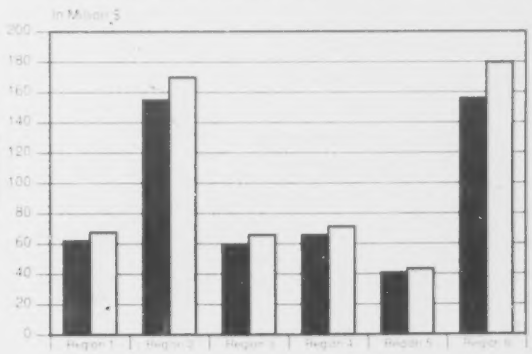
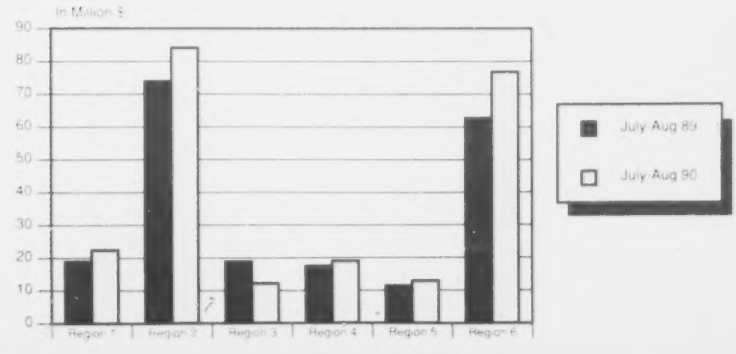
Division G: Retail Trade - Gross Sales



Division G: Retail Trade - Taxable Sales



Division I: Services - Gross Sales



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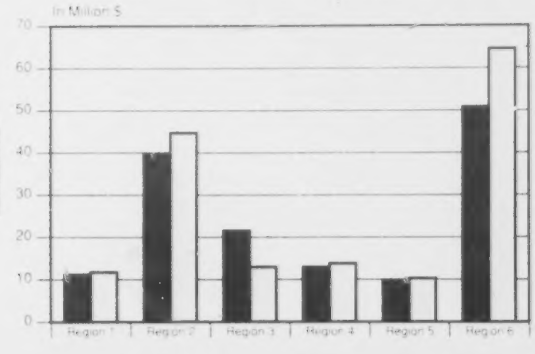


Note: Because of continued updates, sales tax data is subject to revision.
For further information on sales tax data, contact Nancy Nelson at the Business Research Bureau.

TAXABLE SALES
BY BUSINESS CLASSIFICATION
TOP TEN COUNTIES

JULY-AUGUST
1989 AND 1990
(In Dollars)

BEADLE COUNTY

	July - August 1989	July - August 1990	Percent Change
Construction	N/A	N/A	
Manufacturing	$492,385	$642,249	30.4
Trans., Comm., Elec., Gas and Sanitary Serv.	$666,461	$478,521	-28.2
Wholesale Trade	$1,417,219	$1,815,776	28.1
Retail Trade	$14,329,885	$15,003,200	4.7
Fin., Ins., & Real Estate	$190,481	$178,987	-6.0
Services	$2,962,234	$3,187,824	7.6
Other	$1,597,879	$1,392,572	-12.8
COUNTY TOTAL	$21,656,544	$22,699,129	4.8

BROOKINGS COUNTY

	July - August 1989	July - August 1990	Percent Change
Construction	N/A	N/A	
Manufacturing	$1,810,428	$2,069,372	14.3
Trans., Comm., Elec., Gas and Sanitary Serv.	$2,999,876	$1,966,604	-34.4
Wholesale Trade	$1,176,841	$1,101,565	-6.4
Retail Trade	$15,928,018	$16,207,098	1.8
Fin., Ins., & Real Estate	$343,319	$391,420	14.0
Services	$2,787,457	$2,974,972	6.7
Other	$74,545	$88,671	18.9
COUNTY TOTAL	$25,120,484	$24,799,702	-1.3

BROWN COUNTY

	July - August 1989	July - August 1990	Percent Change
Construction	N/A	N/A	
Manufacturing	$2,531,957	$2,247,804	-11.2
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,892,327	$2,390,760	26.3
Wholesale Trade	$5,853,446	$6,234,467	6.5
Retail Trade	$32,657,096	$35,819,741	9.7
Fin., Ins., & Real Estate	$474,822	$647,026	36.3
Services	$6,728,860	$7,294,117	8.4
Other	$330,209	$318,403	-3.6
COUNTY TOTAL	$50,468,717	$54,952,318	8.9

CLAY COUNTY

	July - August 1989	July - August 1990	Percent Change
Construction	N/A	N/A	
Manufacturing	$187,112	$203,689	8.9
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,427,068	$1,466,030	2.7
Wholesale Trade	$5,600	$9,142	63.3
Retail Trade	$6,332,017	$5,603,779	-11.5
Fin., Ins., & Real Estate	$199,123	$210,249	5.6
Services	$1,057,078	$962,738	-8.9
Other	$28,790	$46,877	62.8
COUNTY TOTAL	$9,236,788	$8,502,504	-7.9

CODINGTON COUNTY

	July - August 1989	July - August 1990	Percent Change
Construction	$83,646	$115,141	37.7
Manufacturing	$1,309,879	$1,118,193	-14.6
Trans., Comm., Elec., Gas and Sanitary Serv.	$2,117,766	$2,218,959	4.8
Wholesale Trade	$2,314,356	$2,944,994	27.2
Retail Trade	$24,640,688	$28,137,468	14.2
Fin., Ins., & Real Estate	$353,265	$379,566	7.4
Services	$3,937,195	$3,959,305	0.6
Other	$103,484	$120,881	16.8
COUNTY TOTAL	$34,860,279	$38,994,507	11.9

DAVISON COUNTY

	July - August 1989	July - August 1990	Percent Change
Construction	$113,088	$220,434	94.9
Manufacturing	$485,622	$583,196	20.1
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,035,094	$1,063,764	2.8
Wholesale Trade	$2,211,153	$4,212,917	90.5
Retail Trade	$19,687,878	$21,152,660	7.4
Fin., Ins., & Real Estate	$139,713	$152,342	9.0
Services	$3,945,194	$4,567,880	15.8
Other	$237,275	$182,244	-23.2
COUNTY TOTAL	$27,855,017	$32,135,437	15.4

HUGHES COUNTY

	July - August 1989	July - August 1990	Percent Change
Construction	$802,924	$1,628,512	102.8
Manufacturing	$243,731	$287,555	18.0
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,387,477	$1,210,502	-12.8
Wholesale Trade	$1,203,822	$1,288,372	7.0
Retail Trade	$12,023,069	$14,459,042	20.3
Fin., Ins., & Real Estate	$262,556	$298,041	13.5
Services	$3,912,945	$4,261,787	8.9
Other	$108,101	$103,481	-4.3
COUNTY TOTAL	$19,944,625	$23,537,292	18.0

MINNEHAHA COUNTY

	July - August 1989	July - August 1990	Percent Change
Construction	$61,399	$79,589	29.6
Manufacturing	$6,135,387	$6,903,807	12.5
Trans., Comm., Elec., Gas and Sanitary Serv.	$3,671,912	$4,343,511	18.3
Wholesale Trade	$31,182,659	$36,251,254	16.3
Retail Trade	$135,967,267	$150,353,440	10.6
Fin., Ins., & Real Estate	$3,713,155	$4,718,029	27.1
Services	$35,183,470	$39,877,794	13.3
Other	$1,183,036	$1,386,847	17.2
COUNTY TOTAL	$217,098,285	$243,914,271	12.4

PENNINGTON COUNTY

	July - August 1989	July - August 1990	Percent Change
Construction	$798,288	$716,290	-10.3
Manufacturing	$2,858,667	$3,560,135	24.5
Trans., Comm., Elec., Gas and Sanitary Serv.	$4,833,722	$4,248,705	-12.1
Wholesale Trade	$11,708,565	$13,983,712	19.4
Retail Trade	$106,205,990	$120,765,083	13.7
Fin., Ins., & Real Estate	$7,605,497	$1,726,699	-77.3
Services	$34,843,032	$42,842,117	23.0
Other	$4,709,382	$4,156,551	-11.7
COUNTY TOTAL	$173,563,143	$191,999,292	10.6

YANKTON COUNTY

	July - August 1989	July - August 1990	Percent Change
Construction	$267,243	$363,836	36.1
Manufacturing	$1,037,872	$1,071,974	3.3
Trans., Comm., Elec., Gas and Sanitary Serv.	$336,227	$341,844	1.7
Wholesale Trade	$967,884	$1,295,041	33.8
Retail Trade	$18,107,317	$20,885,238	15.3
Fin., Ins., & Real Estate	$236,433	$272,968	15.5
Services	$3,637,613	$3,296,150	-9.4
Other	$152,486	$186,315	22.2
COUNTY TOTAL	$24,743,075	$27,713,366	12.0

TAXABLE SALES
Counties and Selected Cities in South Dakota
July-August 1989 and 1990
(In $000's)

REGION I

	July-August 1989	July-August 1990	% Change
Brookings	25,170	24,600	-2.3
Brookings	22,200	22,912	3.2
Elkton	330	392	18.8
Volga	684	753	10.1
Clark	2,011	2,029	0.9
Clark	1,901	1,925	1.3
Codington	34,860	38,995	11.9
Watertown	34,246	38,441	12.2
Doyle	1,256	1,214	-3.3
Clear Lake	2,426	2,244	-7.5
Garv	596	594	-0.3
Toronto	290	308	6.2
Grant	7,801	8,284	6.2
Big Stone C	530	676	25.4
Millbank	6,704	7,186	7.2
Hamlin	2,649	2,889	9.1
Bryant	809	728	-10.0
Castlewood	286	362	33.6
Estelline	684	682	-0.3
Hayti	253	269	6.3
Lake Norden	183	190	3.8
Kingsbury	3,851	4,688	21.7
Arlington	1,110	1,149	3.5
De Smet	1,760	2,477	40.8
Lake Preston	553	687	24.2
Lake	9,036	10,061	11.3
Madison	8,448	9,473	12.2
Miner	1,969	2,152	9.3
Howard	1,632	1,769	8.4
Mount	4,747	4,812	2.0
Colman	2,813	2,776	-1.2
Flandreau	1,668	1,816	7.6
TOTAL	95,272	102,093	7.2

REGION II

	July-August 1989	July-August 1990	% Change
Clay	8,251	8,503	2.9
Vermillion	8,311	7,530	-9.4
Lincoln	8,920	8,806	-0.8
Canton	3,166	3,412	7.8
Lennox	3,376	3,492	3.4
Mccook	3,080	3,408	8.7
Bridgewater	465	463	-0.4
Canistota	548	452	-17.5
Salem	1,777	1,944	9.4
Minnehaha	217,098	243,914	12.4
Baltic	477	534	12.0
Brandon	1,866	2,286	22.5
Colton	693	715	3.2
Dell Rapids	1,999	2,270	13.6
Garretson	989	992	0.3
Hartford	627	635	1.3
Sioux Falls	207,888	233,681	12.4
Trimo	4,088	4,438	8.6
Centerville	555	616	11.0
Marion	1,575	1,653	5.0
Parker	684	766	12.0
Union	5,897	6,649	12.8
Alcester	1,264	1,420	12.3
Beresford	1,841	1,913	3.9
Elk Point	1,231	1,309	6.3
TOTAL	247,429	275,668	11.4

REGION III

	July-August 1989	July-August 1990	% Change
Aurora	2,191	2,098	-4.2
Plankinton	1,463	1,594	16.6
Bon Homme	4,026	4,457	10.0
Avon	758	867	9.1
Scotland	673	813	20.7
Springfield	693	724	4.9
Tabor	837	863	3.1
Tyndall	1,072	1,200	15.5
Brule	5,760	6,660	18.8
Chamberlain	4,731	5,247	13.2
Kimball	965	1,033	7.1
Charles Mix	6,554	7,107	8.4
Geddes	163	171	6.1
Lake Andes	920	994	7.1
Platte	2,598	3,177	9.6
Wagner	5,290	5,258	6.9
Davison	37,855	42,135	18.4
Mitchell	37,371	41,586	15.6
Douglas	2,104	2,275	8.1
Armour	973	930	10.8
Corsica	1,388	1,018	13.6
Gregory	3,840	4,294	12.1
Burke	1,801	1,136	13.5
Tripp	2,935	3,151	11.2
Hanson	780	856	11.0
Alexandria	424	441	1.7
Emery	242	311	28.5
Hutchinson	5,532	6,118	10.6
Freeman	2,122	2,224	7.2
Menno	830	993	22.6
Parkston	1,838	2,091	12.0
Tripp	472	489	3.6
Jerauld	1,367	1,410	3.9
Wess Springs	1,233	1,278	3.6
Sanborn	967	1,072	10.9
Woonsocket	693	797	2.0
Yankton	24,743	27,733	12.0
Yankton	23,851	26,962	13.2
TOTAL	85,610	96,287	12.5

REGION IV

	July-August 1989	July-August 1990	% Change
Beadle	21,651	22,698	4.8
Huron	20,082	21,987	9.5
Brown	80,463	84,985	5.9
Aberdeen	46,398	50,109	8.0
Groton	1,430	1,496	5.2
Ida	3,031	3,441	8.1
Bristol	1,254	741	-40.9
Waubay	798	450	-88.9
Webster	4,109	4,477	9.7
Edmunds	2,541	2,663	4.0
Beadle	524	589	11.6
Hosmer	225	233	3.6
Ipswich	1,170	1,306	8.4
Roscoe	508	504	-0.8
Faulk	1,689	1,824	13.4
Faulkton	1,163	1,305	10.6
Hand	1,424	1,565	8.4
Miller	3,137	3,250	2.6
McPherson	1,577	1,667	5.7
Eureka	1,114	1,225	10.2
Leola	428	414	-3.5
Marshall	3,077	3,270	4.6
Britton	1,861	2,250	21.5
Roberts	5,434	5,861	7.7
Sisseton	3,178	3,703	9.7
Wilmot	673	755	11.9
Spink	5,270	5,902	11.8
Doland	215	198	-7.9
Redfield	4,627	5,134	11.0
TOTAL	183,098	197,774	7.7

REGION V

	July-August 1989	July-August 1990	% Change
Buffalo	18	11	-100.7
Campbell	1,525	1,375	-12.1
Hettinger	874	738	-20.2
Pollock	528	568	6.1
Faulk	496	538	7.9
McIntosh	121	130	7.4
McLaughlin	370	380	11.7
Dewey	2,670	3,180	16.3
Lake Battle	1,663	1,183	-28.9
Isabel	384	330	-71.4
Timbers Lake	502	506	4.0
Haakon	2,442	2,765	13.2
Philip	2,212	2,444	10.5
Hughes	19,945	23,837	19.0
Blunt	392	422	7.7
Perre	19,431	22,859	18.3
Hyde	1,566	1,450	-7.4
Hughson	1,540	1,423	-7.6
Jones	2,007	1,816	-10.6
Mundo	2,768	3,028	9.5
Lyman	3,157	3,814	20.8
Okaloosa	1,645	1,884	14.5
Pyeder	715	1,045	46.2
Mellette	623	648	4.0
White River	548	573	4.6
Perkins	3,574	3,427	-4.1
Ewington	2,701	2,619	-3.0
Potter	2,884	3,198	10.9
Gettysburg	2,179	2,408	10.5
Horen	631	691	9.5
Stanley	2,982	2,944	-1.2
Ft. Pierre	2,920	2,989	10.4
Selly	1,350	1,386	2.0
Onida	922	1,100	16.5
Tripp	7,615	8,324	6.7
Winner	7,425	7,880	4.7
Todd	2,028	731	-62.0
Mission	1,655	685	-83.5
Walworth	7,178	7,620	6.2
Mobridge	5,588	6,082	8.8
Selby	1,302	1,459	11.0
Zichach	358	361	85.0
Dupree	358	157	-56.1
TOTAL	63,083	66,761	-5.8

REGION VI

	July-August 1989	July-August 1990	% Change
Bennett	1,986	2,084	6.5
Martin	1,910	2,087	9.9
Butte	7,875	9,262	17.7
Belle Fche	6,767	7,869	16.9
Newell	915	1,144	25.7
Custer	10,483	12,286	17.2
Custer	9,633	11,289	17.2
Fall River	6,170	6,617	7.2
Edgemont	708	805	13.9
Hot Spgs	5,267	5,714	8.5
Harding	806	831	10.6
Buffalo	688	686	11.3
Jackson	2,717	3,484	28.2
Kaluka	1,949	2,050	27.4
Lawrence	29,356	36,584	24.4
Deadwood	7,688	10,972	42.7
Lead	6,412	7,581	17.7
Spearfish	14,186	16,931	19.4
Whitewood	760	833	2.0
Meade	14,070	15,946	50.0
Faith	1,077	1,078	0.1
Sturgis	10,912	15,038	37.8
Pennington	173,563	191,999	10.6
Rapid City	150,324	165,912	10.4
Wall	9,702	10,410	6.3
Shannon	679	191	-71.9
Pine Ridge	180	140	-22.2
Washabaugh	167	119	-28.7
TOTAL	247,866	285,353	15.1
STATE TOTAL	839,361	933,938	11.3

NOTE: Includes only counties; total does not include sales that cannot be identified on a county basis such as public utilities.

TAXABLE SALES
Counties and Selected Cities in South Dakota
January-August 1989 and 1990
(In $000's)

REGION I

	January-August 1989	January-August 1990	% Change
Brookings	88,618	97,756	10.3
Brookings	82,749	90,788	10.4
Elkton	1,381	1,441	4.3
Volga	2,283	2,707	18.6
Clark	7,141	7,292	2.1
Clark	5,581	5,886	5.0
Codington	126,984	138,870	9.4
Watertown	124,416	136,931	10.1
Deuel	11,921	12,203	2.4
Clear Lake	8,975	8,843	-0.9
Gary	935	992	6.1
Toronto	1,214	1,471	17.1
Grant	30,620	34,179	11.6
Big Stone C	2,457	2,643	7.1
Milbank	26,967	29,134	11.8
Hamlin	9,353	9,875	5.6
Bryant	1,870	2,319	24.0
Castlewood	928	1,202	29.7
Estelline	2,397	2,491	3.9
Hayti	1,639	1,728	5.4
Lake Norden	629	672	6.8
Kingsbury	14,141	17,248	22.0
Arlington	4,090	4,276	4.5
De Smet	6,115	8,984	47.0
Lake Preston	2,082	2,342	12.5
Lake	34,086	38,089	11.7
Madison	31,705	35,650	12.4
Miner	6,838	7,826	14.4
Howard	5,561	6,526	17.4
Moody	19,541	19,808	1.4
Colman	12,048	12,058	0.1
Flandreau	6,578	6,929	5.4
TOTAL	539,190	583,156	9.7

REGION II

	January-August 1989	January-August 1990	% Change
Clay	35,810	35,690	-1.0
Vermillion	31,338	31,857	1.7
Lincoln	29,380	34,090	16.0
Canton	10,242	12,424	21.3
Lennox	8,349	8,530	2.0
McCook	11,429	12,191	6.5
Bridgewater	1,648	1,699	3.1
Canistota	1,267	1,469	15.9
Salem	6,850	7,296	6.1
Minnehaha	782,107	878,647	12.4
Baltic	1,876	2,113	12.6
Brandon	6,332	7,109	12.2
Colton	2,283	2,243	-1.8
Dell Rapids	7,316	7,928	8.1
Garretson	3,820	3,980	4.5
Hartford	2,277	2,250	-1.2
Sioux Falls	748,344	842,301	12.5
Turner	16,016	17,089	6.7
Centerville	2,120	2,398	13.1
Marion	6,297	6,419	1.9
Parker	2,593	2,849	9.9
Union	23,390	25,548	10.2
Alcester	5,243	5,502	4.9
Beresford	7,089	7,398	4.1
Elk Point	4,529	4,734	4.5
TOTAL	897,045	1,003,174	11.8

REGION III

	January-August 1989	January-August 1990	% Change
Aurora	7,536	7,946	5.4
Plankinton	5,031	5,431	8.0
Bon Homme	15,661	17,073	9.0
Avon	3,038	3,169	4.3
Scotland	5,662	6,496	14.7
Springfield	2,364	2,827	14.7
Tabor	1,703	1,828	7.0
Tyndall	4,193	4,501	7.4
Brule	19,029	21,793	14.5
Chamberlain	15,457	16,847	9.0
Kimball	3,191	3,437	7.8
Charles Mix	24,357	25,962	6.6
Geddes	699	692	-1.1
Lake Andes	3,572	3,772	5.6
Platte	11,067	11,638	5.2
Wagner	8,346	8,914	6.8
Davison	98,184	112,891	15.0
Mitchell	96,161	110,760	15.2
Douglas	8,145	8,601	5.6
Armour	3,676	3,977	2.7
Corsica	3,581	3,654	9.0
Gregory	14,663	15,972	8.9
Burke	3,725	4,092	9.9
Gregory	7,530	8,186	8.7
Hanson	3,280	3,430	2.7
Alexandria	1,875	1,754	6.5
Emery	1,987	1,167	15.9
Hutchinson	21,840	23,562	7.9
Freeman	8,718	9,114	4.5
Menno	3,136	3,634	15.9
Parkston	7,099	7,751	9.2
Tripp	3,866	3,936	1.8
Jerauld	5,265	5,502	4.5
Wess. Springs	4,823	4,865	0.9
Sanborn	3,615	4,089	13.1
Woonsocket	2,608	2,822	8.6
Yankton	100,531	100,368	10.9
Yankton	87,357	97,155	11.2
TOTAL	512,076	547,106	11.2

REGION IV

	January-August 1989	January-August 1990	% Change
Beadle	77,074	80,950	5.0
Huron	74,585	78,140	5.0
Brown	180,580	196,578	8.9
Aberdeen	164,741	178,313	8.2
Groton	5,003	5,291	3.9
Hitchcock	10,305	10,871	11.1
Bristol	768	978	27.3
Westport	672	1,067	58.8
Webster	12,937	14,423	10.1
Edmunds	9,274	9,728	4.9
Bowdle	2,000	2,143	7.1
Hosmer	893	881	-1.3
Ipswich	4,586	4,846	5.7
Roscoe	1,547	1,513	-2.2
Faulk	5,802	6,042	4.1
Faulkton	3,918	4,253	8.5
Hand	13,023	13,586	4.3
Miller	11,845	12,315	4.0
McPherson	3,825	4,034	5.6
Eureka	4,069	4,359	7.1
Faulk	1,873	1,537	-2.9
Marshall	10,757	11,557	7.4
Britton	6,808	8,048	18.2
Roberts	10,295	11,673	12.3
Sisseton	11,936	13,630	14.2
Wilmot	2,398	2,668	11.3
Spink	18,802	20,863	11.0
Doland	624	660	5.8
Redfield	16,395	17,963	10.9
TOTAL	388,331	386,879	8.0

REGION V

	January-August 1989	January-August 1990	% Change
Buffalo	87	74	10.4
Campbell	1,406	1,922	11.7
Herreid	2,251	2,507	11.4
Pollock	1,843	2,133	15.9
Corson	2,003	2,083	4.0
McIntosh	492	477	-3.0
McLaughlin	718	799	11.7
Dewey	10,968	8,769	12.0
Eagle Butte	6,380	5,989	6.0
Isabel	1,213	699	-42.4
Timber Lake	1,940	1,727	11.0
Haakon	8,125	8,967	10.4
Philip	3,162	3,014	8.6
Hughes	72,497	83,450	15.1
Blunt	1,619	1,649	0.6
Pierre	70,112	81,102	15.7
Hyde	5,578	5,547	0.6
Hughson	5,298	5,469	3.5
Jones	8,345	8,860	6.2
Maude	7,246	8,176	5.7
Lyman	9,113	10,471	12.4
Oacoma	4,526	5,089	12.4
Presho	2,200	2,625	19.3
Mellette	2,285	2,287	0.1
White River	3,989	3,981	0.4
Perkins	12,483	13,039	4.6
Lemmon	9,550	10,253	7.4
Potter	9,906	10,730	8.5
Gettysburg	7,308	7,859	7.5
Hoven	2,294	2,530	10.0
Stanley	9,916	10,304	3.9
Ft. Pierre	9,820	10,211	4.0
Sully	4,367	4,521	3.5
Onida	3,568	4,755	5.2
Tripp	26,991	29,445	9.1
Warner	26,940	28,522	8.2
Todd	7,228	4,945	10.9
Mission	5,972	4,059	12.0
Walworth	25,316	27,836	10.0
Mobridge	19,668	22,132	12.5
Selby	4,606	4,628	1.5
Zichach	1,260	1,088	13.7
Dupree	1,251	1,072	14.3
TOTAL	229,021	237,476	7.0

REGION VI

	January-August 1989	January-August 1990	% Change
Bennett	2,454	2,648	2.6
Martin	7,394	7,852	4.2
Butte	26,042	31,413	20.6
Belle Fche	21,762	26,463	21.6
Newell	3,708	4,358	12.2
Custer	22,540	26,014	15.4
Custer	20,794	24,124	16.0
Fall River	17,623	20,697	17.4
Edgemont	3,058	2,723	9.8
Hot Spgs	14,189	17,576	23.9
Harding	2,610	3,031	16.1
Buffalo	2,223	2,568	15.5
Jackson	6,452	7,828	21.3
Kadoka	4,467	5,243	17.4
Lawrence	90,614	109,844	21.2
Deadwood	19,603	29,124	48.5
Lead	25,197	27,224	8.0
Spearfish	41,887	49,430	18.0
Whitewood	2,931	3,282	12.0
Meade	40,658	54,059	33.0
Lauh	3,641	3,782	3.9
Sturgis	30,985	39,481	27.4
Pennington	512,506	575,068	12.2
Rapid City	465,046	523,062	12.5
Wall	21,809	23,062	5.9
Shannon	2,668	1,776	-33.4
Pine Ridge	769	683	15.1
Washabaugh	668	314	-53.0
TOTAL	729,834	837,692	14.8
STATE TOTAL	2,866,497	3,195,383	11.5

NOTE: Includes only counties; total does not include sales that cannot be identified on a county basis such as public utilities.

GROSS SALES & USE TAXABLE ITEMS
Counties and Selected Cities in South Dakota
January-August 1989 and 1990
(In $000's)

REGION I

	January-August 1989	January-August 1990	% Change
Brookings	190,426	212,651	11.7
Brookings	174,926	195,113	11.5
Elkton	4,639	5,393	16.3
Volga	4,275	4,496	5.2
Clark	32,394	37,527	15.8
Clark	26,484	31,959	20.7
Codington	279,615	308,295	10.3
Watertown	272,888	301,626	10.5
Deuel	24,970	25,982	4.0
Clear Lake	17,467	17,255	-1.2

	January-August 1989	January-August 1990	% Change
Gary	4,692	5,017	6.9
Toronto	4,962	5,454	9.9
Grant	65,756	101,501	54.3
Big Stone C	2,891	3,058	5.8
Milbank	54,692	90,550	65.6
Hamlin	55,806	29,431	15.8
Bryant	5,717	6,705	17.3
Castlewood	3,930	4,738	12.6
Estelline	4,538	4,802	5.8
Hayti	3,886	4,732	21.8
Lake Norden	3,886	5,230	47.3

	January-August 1989	January-August 1990	% Change
Kingsbury	42,950	47,812	9.7
Arlington	15,036	15,502	3.1
De Smet	12,031	14,435	19.1
Lake Preston	5,345	5,905	11.7
Lake	96,280	108,967	14.2
Madison	82,405	96,605	16.9
Minor	29,141	33,462	14.8
Howard	24,599	28,875	17.4
Moody	41,044	41,288	0.6
Colman	22,762	22,995	2.9
Flandreau	15,883	16,307	2.7
TOTAL	879,901	948,098	14.2

REGION II

	January-August 1989	January-August 1990	% Change
Clay	64,363	66,325	3.0
Vermillion	84,948	87,683	3.0
Lincoln	102,076	110,282	8.0
Canton	54,174	57,091	5.4
Lennox	38,674	44,037	13.7
McCook	47,960	51,582	7.5
Bridgewater	6,215	6,706	7.9
Canistota	4,132	4,714	14.1
Salem	29,717	32,366	9.1

	January-August 1989	January-August 1990	% Change
Minnehaha	1,825,017	2,106,005	15.4
Baltic	8,861	9,158	3.4
Brandon	16,419	17,490	6.5
Colton	10,239	10,154	-0.8
Dell Rapids	20,509	21,158	3.2
Garretson	10,989	11,639	6.5
Hartford	9,257	8,904	-3.8
Sioux Falls	1,752,074	1,999,363	16.1
Turner	48,499	51,226	5.6

	January-August 1989	January-August 1990	% Change
Centerville	7,406	7,844	5.9
Mitchell	84,978	91,775	8.0
Parker	13,360	14,502	8.5
Union	87,966	280,037	218.3
Alcester	17,390	16,862	-3.1
Beresford	25,816	32,657	26.6
Elk Point	15,960	17,490	10.6
TOTAL	2,178,880	2,665,487	22.8

REGION III

	January-August 1989	January-August 1990	% Change
Aurora	16,834	19,467	15.6
Plankinton	8,881	12,249	37.9
Bon Homme	40,693	41,845	2.8
Avon	7,428	7,796	5.0
Scotland	6,096	7,001	14.8
Springfield	7,285	7,568	3.9
Tabor	5,240	5,435	3.8
Tyndall	13,863	14,850	7.1
Brule	51,973	59,492	14.5
Chamberlain	43,857	48,676	11.0
Kimball	7,138	8,440	18.2
Charles Mix	59,867	61,585	2.9
Gribbles	4,261	4,032	-5.4

	January-August 1989	January-August 1990	% Change
Lake Andes	6,632	6,807	2.6
Platte	28,235	28,727	1.7
Wagner	18,935	20,149	6.5
Davison	283,284	316,603	11.7
Mitchell	278,348	308,052	10.8
Douglas	23,635	24,318	2.9
Armour	8,038	7,720	-4.0
Corsica	12,071	13,862	14.8
Gregory	36,175	40,040	10.7
Burke	16,855	18,216	20.4
Gregory	18,671	22,106	18.4
Hanson	15,378	16,333	6.2
Alexandria	8,612	8,863	2.9

	January-August 1989	January-August 1990	% Change
Emery	3,014	3,238	40.6
Hutchinson	63,088	73,612	13.8
Freeman	40,942	44,657	11.3
Menno	6,604	7,158	8.4
Parkston	16,817	18,642	10.9
Tripp	4,966	5,858	13.0
Jerauld	29,172	28,037	-3.9
Wess. Springs	19,352	18,982	-2.5
Sanborn	14,197	15,688	11.2
Woonsocket	13,675	12,427	-9.6
Yankton	262,520	302,491	7.1
Yankton	270,494	290,769	2.8
TOTAL	915,229	997,511	9.0

REGION IV

	January-August 1989	January-August 1990	% Change
Beadle	271,536	287,824	5.7
Huron	286,520	270,589	-5.5
Brown	427,020	477,975	11.9
Aberdeen	301,845	435,952	10.4
Groton	12,849	17,586	36.9
Day	46,325	51,896	12.0
Bristol	6,256	7,363	18.0
Waubay	2,201	2,443	6.6
Webster	11,478	13,436	12.5
Edmunds	41,702	41,986	0.9

	January-August 1989	January-August 1990	% Change
Bowdle	8,924	8,199	-7.1
Hosmer	1,608	1,676	4.2
Ipswich	12,437	14,278	14.8
Roscoe	4,404	4,463	1.3
Faulk	13,038	13,906	6.6
Faulkton	7,685	7,978	3.8
Hand	41,021	40,557	-1.5
Miller	26,709	25,464	-4.7
McPherson	12,356	12,240	-0.7
Eureka	8,408	8,663	3.0

	January-August 1989	January-August 1990	% Change
Lyeda	3,495	3,490	-0.1
Marshall	46,162	51,930	12.5
Britton	16,192	21,316	31.6
Roberts	46,290	54,992	18.8
Sisseton	37,162	33,637	-23.8
Wilmot	7,660	8,278	13.6
Spink	44,460	49,012	10.2
Doland	790	868	11.4
Redfield	33,205	38,320	14.7
TOTAL	971,613	1,062,524	9.4

REGION V

	January-August 1989	January-August 1990	% Change
Buffalo	1,645	1,501	-8.8
Campbell	9,986	11,840	19.8
Herreid	6,142	7,405	20.6
Pollock	3,186	3,914	22.8
Corson	13,365	12,663	-11.4
McIntosh	1,774	2,028	14.3
McLaughlin	6,107	7,233	18.4
Dewey	18,648	18,717	0.4
Eagle Butte	10,516	11,376	8.2
Isabel	3,283	3,029	-19.9
Timber Lake	3,430	3,519	-8.7
Haakon	27,615	33,805	22.7
Philip	26,181	29,083	10.2
Hughes	151,187	162,206	7.3
Blunt	3,588	3,162	-15.4

	January-August 1989	January-August 1990	% Change
Pierre	144,581	155,992	8.0
Hyde	17,300	16,442	-5.5
Highmore	17,015	16,015	-5.9
Jones	15,766	17,015	13.6
Murdo	14,151	16,095	13.7
Lyman	15,240	18,791	21.2
Oacoma	4,936	5,505	11.7
Presho	3,801	5,950	56.5
Mellette	4,315	4,270	-1.0
White River	3,293	3,343	4.6
Perkins	19,544	20,472	4.8
Lemmon	18,630	16,582	-6.1
Potter	24,744	26,192	5.9
Gettysburg	17,293	18,053	4.4
Hoven	6,261	6,582	5.1

	January-August 1989	January-August 1990	% Change
Stanley	15,795	19,276	22.0
Ft. Pierre	13,622	19,156	25.2
Sully	13,142	13,805	5.0
Onida	11,094	11,315	2.0
Hyde	63,145	72,546	14.9
Winner	60,253	68,615	13.8
Todd	12,970	13,988	7.8
Mission	10,276	10,711	4.2
Walworth	48,869	53,356	10.1
Mobridge	38,726	40,178	12.8
Selby	8,704	9,158	4.1
Zeibach	3,427	3,434	0.2
Dupree	3,817	3,446	-9.9
TOTAL	474,996	521,111	9.9

REGION VI

	January-August 1989	January-August 1990	% Change
Bennett	20,686	22,189	7.3
Martin	20,463	21,990	7.5
Butte	47,538	55,615	17.0
Belle Fche	40,662	47,975	18.0
Newell	6,226	6,740	8.3
Custer	32,903	37,401	7.2
Custer	31,109	33,438	7.5
Fall River	40,857	35,938	-16.5
Edgemont	7,371	8,212	11.4
Hot Spgs.	22,293	26,142	17.3

	January-August 1989	January-August 1990	% Change
Harding	4,704	5,937	26.2
Buffalo	3,576	4,651	30.1
Jackson	15,760	17,750	12.6
Kadoka	13,381	14,191	5.7
Lawrence	267,244	291,520	9.1
Deadwood	48,928	54,686	19.1
Lead	137,344	132,068	-3.7
Spearfish	78,210	86,625	10.8
Whitewood	14,833	16,556	19.7

	January-August 1989	January-August 1990	% Change
Meade	71,191	91,116	31.2
Faith	6,538	6,771	3.6
Sturgis	52,591	68,055	29.8
Pennington	1,090,187	1,202,491	10.3
Rapid City	1,021,880	1,124,633	10.1
Wall	29,208	33,498	14.7
Shannon	5,917	6,330	7.0
Pine Ridge	2,242	2,658	18.6
Washabaugh	974	479	-50.8
TOTAL	1,589,369	1,768,426	11.3
SEVEN TOTAL	6,956,688	7,963,237	14.5

NOTE: Includes only counties; total does not include sales that cannot be identified on a county basis such as public utilities.

GROSS SALES & USE TAXABLE ITEMS
Counties and Selected Cities in South Dakota
July-August 1989 and 1990
(In $000's)

REGION I

	July - August		%
	1989	1990	Change
Brookings	80,224	86,807	8.2
Brookings	46,669	52,639	12.8
Elkton	1,051	1,187	12.9
Volga	986	1,101	11.7
Clark	7,803	8,719	11.7
Clark	6,702	7,588	13.2
Codington	76,124	86,208	13.2
Watertown	74,298	84,838	14.2
Deuel	5,852	6,249	6.8
Clear Lake	4,281	4,245	-0.8
Gary	520	526	64.2
Toronto	979	1,171	19.6
Grant	16,872	25,678	84.9
Big Stone C	690	763	21.1
Milbank	14,294	23,431	63.9
Hamlin	7,964	7,676	-8.7
Bryant	1,774	1,819	2.6
Castlewood	793	1,047	42.0
Estelline	1,188	1,230	3.8
Hayti	1,351	1,287	-11.8
Lake Norden	1,350	1,483	29.0
Kingsbury	10,732	11,109	3.5
Arlington	3,156	3,598	-1.6
De Smet	3,425	3,954	18.2
Lake Preston	902	1,129	25.2
Lake	25,058	27,455	9.6
Madison	22,438	24,920	11.1
Miner	7,681	7,226	-5.9
Howard	6,724	6,153	-8.5
Moody	8,925	9,017	1.0
Colman	4,985	5,215	4.6
Flandreau	3,483	3,319	-4.7
TOTAL	216,036	246,144	13.9

REGION II

	July - August		%
	1989	1990	Change
Clay	15,002	14,630	-2.5
Vermillion	12,948	12,769	-1.4
Lincoln	21,731	25,337	16.6
Canton	11,696	13,919	19.0
Lennox	7,147	8,292	16.0
McCook	10,843	13,328	22.9
Bridgewater	1,177	1,270	7.9
Canistota	957	1,258	31.5
Salem	6,938	8,789	26.7
Minnehaha	504,355	571,805	13.4
Baltic	1,392	1,739	24.9
Brandon	4,788	4,946	3.3
Colton	2,536	1,934	-23.7
Dell Rapids	8,352	8,513	2.0
Garretson	2,729	2,867	5.1
Hartford	2,505	2,518	0.5
Sioux Falls	479,625	547,151	14.1
Turner	11,723	11,868	1.2
Centerville	1,734	1,987	14.6
Marion	2,401	2,620	9.1
Parker	2,887	2,996	3.8
Union	20,247	79,731	293.8
Alcester	3,418	3,692	8.0
Beresford	6,090	8,200	35.7
Elk Point	3,671	4,038	10.0
TOTAL	884,131	716,751	22.7

REGION III

	July - August		%
	1989	1990	Change
Aurora	4,521	4,662	3.2
Plankinton	2,694	3,017	12.0
Bon Homme	9,631	10,769	6.0
Avon	1,453	1,695	16.7
Scotland	1,366	1,622	18.7
Springfield	1,970	1,911	-3.0
Tabor	1,381	1,231	-8.8
Tyndall	3,471	3,729	7.4
Brule	15,701	18,185	15.8
Chamberlain	13,187	15,029	14.0
Kimball	2,234	2,566	14.8
Charles Mix	14,653	15,515	5.9
Geddes	1,524	1,162	-23.6
Lake Andes	1,961	2,012	2.6
Platte	5,797	6,634	14.4
Wagner	4,884	5,160	5.6
Davison	71,321	84,288	18.2
Mitchell	70,968	82,151	17.2
Douglas	5,870	5,867	-0.2
Armour	1,679	1,631	-2.9
Corsica	3,278	3,541	8.0
Gregory	9,523	10,708	12.4
Burke	3,810	5,133	17.8
Gregory	5,080	6,042	18.7
Hanson	3,436	3,657	3.8
Alexandria	1,808	2,026	12.1
Emery	889	868	-2.4
Hutchinson	14,749	16,952	14.9
Freeman	6,778	8,221	21.3
Menno	1,513	1,661	9.7
Parkston	4,152	4,655	12.1
Tripp	3,447	3,404	-1.2
Jerauld	8,605	7,383	-14.2
Wess Spgs	5,013	5,165	3.1
Sanborn	3,233	3,675	13.7
Woonsocket	2,533	2,769	9.3
Yankton	68,870	74,583	8.3
Yankton	99,436	72,030	-8.4
TOTAL	229,824	255,586	11.2

REGION IV

	July - August		%
	1989	1990	Change
Beadle	76,849	79,655	3.7
Huron	71,910	75,558	5.1
Brown	113,973	125,967	10.5
Aberdeen	105,513	114,345	8.4
Groton	4,830	5,102	5.7
Day	13,641	13,046	-4.3
Bristol	977	1,087	11.3
Waubay	635	701	10.4
Webster	10,317	9,805	-5.7
Edmunds	8,016	7,376	-8.0
Beadle	2,570	2,830	10.1
Hosmer	422	437	3.6
Ipswich	2,815	2,811	-0.1
Roscoe	1,457	1,401	-3.8
Faulk	3,504	3,066	-10.0
Faulkton	2,396	2,320	-0.8
Hand	2,471	2,373	-3.1
Miller	6,426	6,663	4.0
McPherson	3,450	3,433	-1.8
Eureka	2,526	2,461	-5.8
Leola	936	869	-7.2
Marshall	11,244	12,875	14.5
Britton	3,879	5,311	36.9
Roberts	12,120	13,823	14.1
Sisseton	7,193	8,297	15.3
Wilmot	1,789	2,211	23.6
Spink	12,760	13,593	10.9
Doland	264	264	0.0
Redfield	9,367	10,830	15.6
TOTAL	267,317	282,165	7.6

REGION V

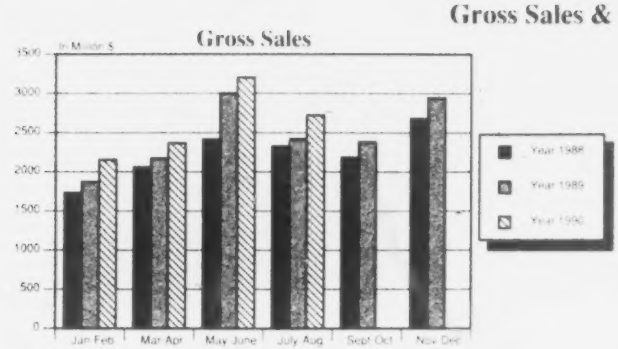
	July - August		%
	1989	1990	Change
Buffalo	444	405	-8.8
Campbell	2,980	3,457	13.5
Herreid	1,576	2,012	27.7
Pollock	851	1,292	51.8
Corson	2,888	2,888	11.4
McIntosh	417	205	-2.9
McLaughlin	1,603	1,269	20.8
Dewey	3,016	4,877	40.8
Eagle Butte	2,670	3,003	12.5
Isabel	1,123	822	26.8
Timber Lake	853	804	-3.5
Haakon	7,100	8,641	21.7
Philip	6,597	7,452	13.0
Hughes	42,187	48,666	15.4
Blunt	1,757	1,388	-22.5
Pierre	39,551	46,405	17.3
Hyde	3,696	4,319	16.7
Hughes	3,813	4,226	10.8
Jones	5,451	6,249	14.6
Murdo	4,774	5,465	14.4
Lyman	5,147	6,203	20.5
Oacoma	1,753	1,975	14.0
Presho	1,119	1,575	40.8
Mellette	1,176	1,170	-0.5
White River	899	896	-0.1
Perkins	5,341	5,349	1.6
Lemmon	4,700	4,155	-11.6
Potter	6,146	6,871	11.8
Cactus Burg	4,457	4,926	10.5
Bowdle	1,440	1,578	9.6
Stanley	4,789	5,380	12.3
Ft. Pierre	4,741	5,331	12.4
Selby	3,699	4,118	11.3
Onida	3,043	3,440	13.0
Tripp	17,635	19,795	12.2
Winner	17,088	19,034	11.4
Todd	3,479	4,031	15.9
Mission	2,695	3,205	18.9
Walworth	13,665	14,928	9.2
Mobridge	10,807	11,252	12.4
Selby	2,483	2,617	5.4
Zachah	962	952	-1.0
Dupree	962	949	-1.4
TOTAL	131,511	147,769	12.4

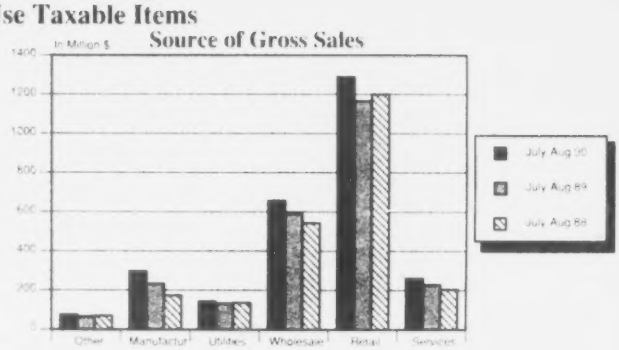
REGION VI

	July - August		%
	1989	1990	Change
Bennett	5,118	6,146	20.1
Martin	5,061	6,092	20.4
Butte	13,653	15,520	13.9
Belle Fche	11,768	13,371	13.6
Newell	1,668	1,919	15.6
Custer	14,500	16,218	11.8
Custer	12,937	14,524	12.3
Fall River	10,332	11,544	11.7
Edgemont	1,972	2,360	19.7
Hot Spgs	7,982	8,504	6.5
Harding	1,956	1,587	-17.0
Buffalo	1,187	1,397	17.7
Jackson	5,610	6,245	11.3
Kadoka	4,335	4,496	3.7
Lawrence	77,267	81,256	5.2
Deadwood	16,235	16,986	4.5
Lead	31,965	32,769	2.5
Spearfish	25,720	27,584	7.2
Whitewood	3,825	3,946	3.2
Meade	22,432	32,396	44.2
Faith	1,834	1,870	2.0
Sturgis	16,683	22,607	35.5
Pennington	348,821	376,987	9.0
Rapid City	316,108	343,116	8.5
Wall	12,092	13,685	13.2
Shannon	1,501	1,588	5.2
Pine Ridge	547	688	26.0
Washabaugh	204	192	-5.9
TOTAL	497,704	529,508	10.4
STATE TOTAL	1,921,543	2,197,923	14.4

NOTE: Includes only counties-total does not include sales that cannot be identified on a county basis such as public utilities.

Gross Sales & Use Taxable Items





City Rankings By Gross Sales & Use Taxable Items
July-August 1989 and 1990
(In $000's)

		July-August 1989	July-August 1990	Percent Change
1	Sioux Falls	479,625	547,121	14.1
2	Rapid City	316,308	343,116	8.5
3	Aberdeen	105,513	114,845	8.8
4	Watertown	74,298	84,835	14.2
5	Mitchell	70,068	82,151	17.2
6	Huron	71,910	75,558	5.1
7	Yankton	66,436	72,030	8.4
8	Brookings	46,669	52,639	12.8
9	Pierre	39,551	46,403	17.3
10	Lead	31,063	32,769	5.5
11	Spearfish	25,720	27,584	7.2
12	Madison	22,438	24,920	11.1
13	Milbank	14,294	23,431	63.9
14	Sturgis	16,683	22,607	35.5
15	Winner	17,088	19,034	11.4
16	Deadwood	16,235	16,966	4.5
17	Chamberlain	13,187	15,029	14.0
18	Custer	12,937	14,524	12.3
19	Canton	11,696	13,919	19.0
20	Wall	12,092	13,685	13.2
21	Belle Fourche	11,768	13,371	13.6
22	Vermillion	12,948	12,769	-1.4
23	Mobridge	10,007	11,252	12.4
24	Redfield	9,367	10,830	15.6
25	Webster	10,397	9,805	-5.7

County Rankings By Gross Sales & Use Taxable Items
July-August 1989 and 1990
(In $000's)

		July-August 1989	July-August 1990	Percent Change
1	Minnehaha	504,585	571,865	13.3
2	Pennington	345,821	376,987	9.0
3	Brown	113,973	125,997	10.5
4	Codington	76,424	86,208	13.2
5	Davison	71,323	84,288	18.2
6	Lawrence	77,267	81,256	5.2
7	Union	20,247	79,731	293.8
8	Beadle	76,849	79,685	3.7
9	Yankton	68,870	74,583	8.3
10	Brookings	50,224	56,807	13.1
11	Hughes	42,187	48,666	15.4
12	Meade	22,334	32,196	44.2
13	Lake	25,058	27,455	9.6
14	Grant	16,572	25,678	54.9
15	Lincoln	21,731	25,337	16.6
16	Tripp	17,635	19,795	12.2
17	Brule	15,701	18,185	15.8
18	Hutchinson	14,749	16,952	14.9
19	Custer	14,500	16,218	11.8
20	Butte	13,653	15,549	13.9
21	Charles Mix	14,653	15,515	5.9
22	Walworth	13,665	14,928	9.2
23	Clay	15,002	14,630	-2.5
24	Roberts	12,120	13,823	14.1
25	Spink	12,260	13,593	10.9

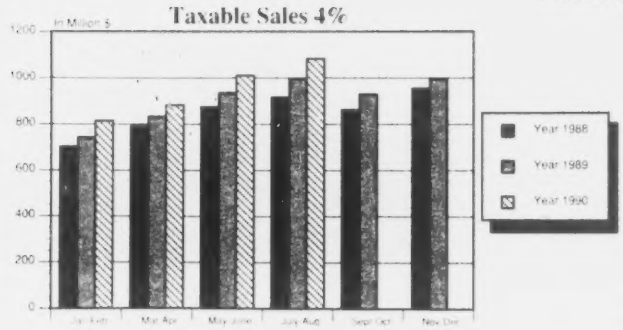
City Rankings By Gross Sales & Use Taxable Items
January-August 1989 and 1990
(In $000's)

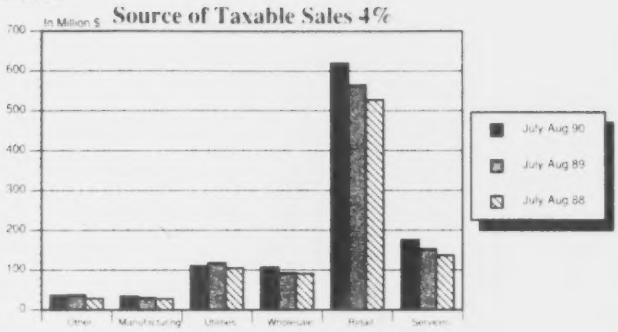
		January-August 1989	January-August 1990	Percent Change
1	Sioux Falls	1,722,074	1,999,203	16.1
2	Rapid City	1,021,880	1,124,633	10.1
3	Aberdeen	394,845	435,927	10.4
4	Mitchell	278,148	308,052	10.8
5	Watertown	272,888	301,626	10.5
6	Yankton	270,494	290,765	7.5
7	Huron	256,520	270,509	5.5
8	Brookings	174,926	195,113	11.5
9	Pierre	144,381	155,994	8.0
10	Lead	127,344	132,068	3.7
11	Madison	82,705	96,695	16.9
12	Milbank	54,692	90,589	65.6
13	Spearfish	78,210	86,623	10.8
14	Winner	60,283	68,615	13.8
15	Sturgis	52,559	68,055	29.5
16	Vermillion	54,948	57,683	5.0
17	Canton	54,174	57,091	5.4
18	Deadwood	45,928	54,686	19.1
19	Chamberlain	43,557	48,676	11.8
20	Belle Fourche	40,662	47,975	18.0
21	Mobridge	35,726	40,178	12.5
22	Redfield	33,720	38,340	13.7
23	Freeman	30,602	34,657	13.3
24	Sisseton	27,164	33,637	23.8
25	Wall	29,208	33,499	14.7

County Rankings By Gross Sales & Use Taxable Items
January-August 1989 and 1990
(In $000's)

		January-August 1989	January-August 1990	Percent Change
1	Minnehaha	1,825,017	2,106,005	15.4
2	Pennington	1,090,357	1,202,491	10.3
3	Brown	427,020	477,975	11.9
4	Davison	283,434	316,603	11.7
5	Codington	279,615	308,295	10.3
6	Yankton	282,520	302,491	7.1
7	Lawrence	267,244	291,520	9.1
8	Beadle	273,235	287,824	5.3
9	Union	87,966	280,037	218.3
10	Brookings	190,426	212,651	11.7
11	Hughes	151,187	162,206	7.3
12	Lincoln	102,076	110,282	8.0
13	Lake	96,280	109,967	14.2
14	Grant	65,756	101,593	54.5
15	Meade	71,130	93,316	31.2
16	Tripp	63,142	72,546	14.9
17	Hutchinson	63,058	71,612	13.6
18	Clay	64,363	66,325	3.0
19	Charles Mix	59,867	61,585	2.9
20	Brule	51,973	59,492	14.5
21	Butte	47,538	55,615	17.0
22	Roberts	46,296	54,994	18.8
23	Walworth	48,469	53,356	10.1
24	Marshall	46,162	51,930	12.5
25	Day	46,323	51,896	12.0

Taxable Sales





City Rankings By Taxable Sales
July-August 1989 and 1990
(In $000's)

		July-August 1989	July-August 1990	Percent Change
1	Sioux Falls	207,685	233,681	12.5
2	Rapid City	150,344	165,912	10.4
3	Aberdeen	46,395	50,169	8.1
4	Watertown	34,246	38,441	12.2
5	Mitchell	27,321	31,586	15.6
6	Yankton	23,821	26,962	13.2
7	Brookings	23,400	22,912	-2.1
8	Pierre	19,331	22,859	18.3
9	Huron	20,982	21,987	4.8
10	Spearfish	14,186	16,931	19.4
11	Sturgis	10,914	15,038	37.8
12	Custer	9,633	11,289	17.2
13	Deadwood	7,688	10,972	42.7
14	Wall	9,702	10,310	6.3
15	Madison	8,445	9,473	12.2
16	Belle Fourche	6,767	7,909	16.9
17	Winner	7,425	7,850	5.7
18	Lead	6,414	7,551	17.7
19	Vermillion	8,311	7,536	-9.3
20	Milbank	6,704	7,186	7.2
21	Mobridge	5,588	6,082	8.8
22	Hot Springs	5,267	5,714	8.5
23	Chamberlain	4,713	5,242	11.2
24	Redfield	4,627	5,134	11.0
25	Webster	4,195	4,477	6.7

County Rankings By Taxable Sales
July-August 1989 and 1990
(In $000's)

		July-August 1989	July-August 1990	Percent Change
1	Minnehaha	217,098	243,914	12.4
2	Pennington	173,563	191,999	10.6
3	Brown	50,469	54,952	8.9
4	Codington	34,860	38,995	11.9
5	Lawrence	29,386	36,554	24.4
6	Davison	27,855	32,135	15.4
7	Yankton	24,743	27,713	12.0
8	Brookings	25,120	24,800	-1.3
9	Hughes	19,945	23,537	18.0
10	Beadle	21,657	22,699	4.8
11	Meade	14,070	21,946	56.0
12	Custer	10,483	12,286	17.2
13	Lake	9,036	10,061	11.3
14	Butte	7,872	9,262	17.7
15	Lincoln	8,020	8,806	9.8
16	Clay	9,237	8,503	-7.9
17	Grant	7,801	8,484	8.8
18	Tripp	7,615	8,124	6.7
19	Walworth	7,178	7,620	6.2
20	Charles Mix	6,554	7,107	8.4
21	Brule	5,769	6,680	15.8
22	Union	5,897	6,649	12.8
23	Fall River	6,170	6,617	7.2
24	Hutchinson	5,532	6,118	10.6
25	Spink	5,279	5,902	11.8

City Rankings By Taxable Sales
January-August 1989 and 1990
(In $000's)

		January-August 1989	January-August 1990	Percent Change
1	Sioux Falls	748,444	842,101	12.5
2	Rapid City	465,046	523,097	12.5
3	Aberdeen	164,741	178,313	8.2
4	Watertown	124,416	136,931	10.1
5	Mitchell	96,161	110,780	15.2
6	Yankton	87,357	97,155	11.2
7	Brookings	82,249	90,788	10.4
8	Pierre	70,112	81,102	15.7
9	Huron	74,585	78,340	5.0
10	Spearfish	41,887	49,430	18.0
11	Sturgis	30,995	39,351	27.0
12	Madison	31,705	35,650	12.4
13	Vermillion	31,335	31,857	1.7
14	Milbank	26,067	29,134	11.8
15	Deadwood	19,607	29,124	48.5
16	Winner	26,360	28,522	8.2
17	Lead	25,197	27,224	8.0
18	Belle Fourche	21,762	26,463	21.6
19	Custer	20,794	24,123	16.0
20	Wall	21,809	23,092	5.9
21	Mobridge	19,668	22,132	12.5
22	Redfield	16,195	17,963	10.9
23	Hot Springs	14,189	17,576	23.9
24	Chamberlain	15,457	16,847	9.0
25	Webster	14,915	16,423	10.1

County Rankings By Taxable Sales
January-August 1989 and 1990
(In $000's)

		January-August 1989	January-August 1990	Percent Change
1	Minnehaha	782,007	878,647	12.4
2	Pennington	512,506	575,068	12.2
3	Brown	180,589	196,578	8.9
4	Codington	126,954	138,870	9.4
5	Davison	98,184	112,899	15.0
6	Lawrence	90,614	109,844	21.2
7	Yankton	90,531	100,368	10.9
8	Brookings	88,615	97,756	10.3
9	Hughes	72,497	83,450	15.1
10	Beadle	77,074	80,950	5.0
11	Meade	40,658	54,059	33.0
12	Lake	34,086	38,009	11.5
13	Clay	35,003	35,609	1.7
14	Grant	30,620	34,179	11.6
15	Lincoln	29,380	34,090	16.0
16	Butte	26,042	31,413	20.6
17	Tripp	26,990	29,445	9.1
18	Walworth	25,316	27,836	10.0
19	Custer	22,540	26,014	15.4
20	Charles Mix	24,357	25,962	6.6
21	Union	23,190	25,548	10.2
22	Hutchinson	21,840	23,562	7.9
23	Brule	19,029	21,793	14.5
24	Roberts	19,295	21,673	12.3
25	Spink	18,802	20,863	11.0

SOUTH DAKOTA
Data Supplement

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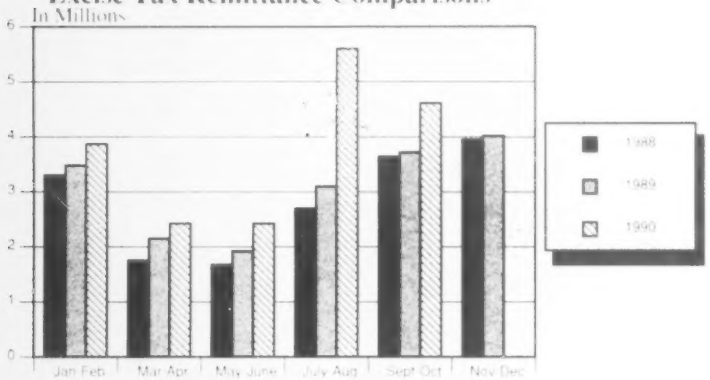
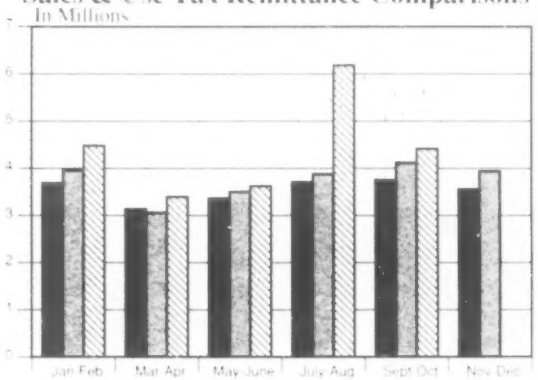
Excise Tax Remittance Comparisons



Sales & Use Tax Remittance Comparisons



EXCISE TAX REMITTANCE COMPARISONS (STATE PORTION ONLY)

RECEIPTS COLLECTIONS FOR	MADE	YEAR 1987	% CHANGE	YEAR 1988	% CHANGE
Jan-Feb	Mar-Apr	3,978,640.68	25.67	1,754,051.36	11.40
Mar-Apr	May-June	3,874,031.53	28.66	3,675,251.63	10.65
May-June	July-Aug	2,641,290.12	15.86	2,668,818.35	2.07
July-Aug	Sept-Oct	5,771,204.08	2.48	4,639,150.83	7.91
Sept-Oct	Nov-Dec	3,510,502.63	12.30	3,950,716.67	12.54
Nov-Dec	Jan-Feb	2,298,702.28	9.67	3,478,422.27	5.46

RECEIPTS COLLECTIONS FOR	MADE	YEAR 1989	% CHANGE	YEAR 1990	% CHANGE
Jan-Feb	Mar-Apr	2,851,702.50	25.74	2,421,452.01	12.54
Mar-Apr	May-June	3,920,429.05	14.59	3,431,976.33	27.30
May-June	July-Aug	3,087,696.77	14.91		
July-Aug	Sept-Oct	3,737,514.14	2.35		
Sept-Oct	Nov-Dec	4,018,801.01	1.75		
Nov-Dec	Jan-Feb	3,864,850.21	11.41		

**COLLECTIONS MADE BY STATE	YEAR 1990	% CHANGE
Mar-Apr		
May-June		
July-Aug	5,502,165.86	8.61
Sept-Oct	4,012,452.91	2.40
Nov-Dec		
Jan-Feb		

SALES & USE TAX REMITTANCE COMPARISONS (STATE PORTION ONLY)

RECEIPTS COLLECTIONS FOR	MADE	YEAR 1987	% CHANGE	YEAR 1988	% CHANGE
Jan-Feb	Mar-Apr	27,705,025.82	5.91	31,480,049.58	13.16
Mar-Apr	May-June	30,522,676.38	7.86	33,641,712.63	10.04
May-June	July-Aug	32,517,155.13	5.63	37,965,627.38	10.59
July-Aug	Sept-Oct	35,998,368.46	4.18	37,847,707.00	4.25
Sept-Oct	Nov-Dec	34,888,803.50	4.75	38,503,884.57	7.02
Nov-Dec	Jan-Feb	30,849,857.85	8.20	33,574,138.54	7.91

RECEIPTS COLLECTIONS FOR	MADE	YEAR 1989	% CHANGE	YEAR 1990	% CHANGE
Jan-Feb	Mar-Apr	30,604,868.04	2.36	33,028,858.76	10.86
Mar-Apr	May-June	35,015,161.00	4.70	36,205,249.50	3.50
May-June	July-Aug	38,767,073.16	4.84		
July-Aug	Sept-Oct	41,203,887.07	8.82		
Sept-Oct	Nov-Dec	39,477,161.86	10.63		
Nov-Dec	Jan-Feb	41,480,266.31	4.85		

**COLLECTIONS MADE BY STATE	YEAR 1990	% CHANGE
Mar-Apr		
May-June		
July-Aug	61,781,289.01	59.46
Sept-Oct	41,127,764.38	5.1
Nov-Dec		
Jan-Feb		

Due to changes in reporting periods and the data collected, we shall report only collections made. Exce example: Collections made during the July-Aug 1990 period may include the May monthly, June monthly, July monthly, Dec qtr, Aug 20, the May-June bi-monthly and any cross-months delinquencies etc.

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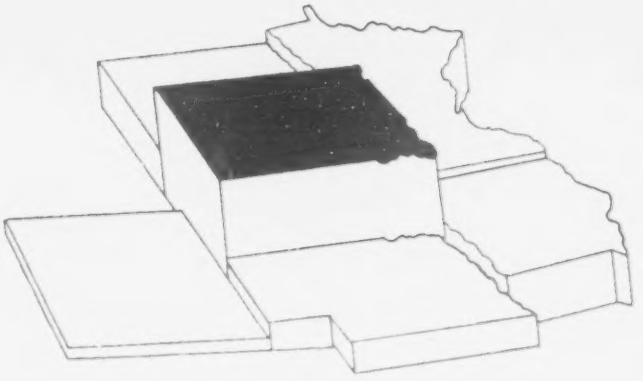
SOUTH DAKOTA
Data Supplement

January, 1991
Vol. VII, No. 6



Published by Business Research Bureau, The University of South Dakota

***South Dakota's retail sales for the September-October period up 7.3 percent from last year**
***Sales in the ten largest counties rose 7.2 percent**
***Rural counties' retail sales increased 7.7 percent**

Retail sales performance in South Dakota for the September-October period showed stable growth with a 7.3 percent gain from a year ago. The sale of goods and services rose 6.2 percent and 9.7 percent respectively. Sales in the urban and the more rural counties averaged 7.2 percent and 7.7 percent gains, well exceeding the national growth rate of 3.7 percent for the September-October period. Taxable sales in the top ten counties increased in most sectors including construction (25.7%), manufacturing (6.0%), wholesale trade (5.8%), retail trade (6.4%), and services (14.8%), but fell slightly in the finance, insurance and real estate (FIRE) category (-2.9%). In the more rural areas, sales performance was strong in all divisions with gains in construction (64.3%), FIRE (26.1%), wholesale trade (18.9%), services (14.9%), manufacturing (11.5%), and retail trade (5.3%).

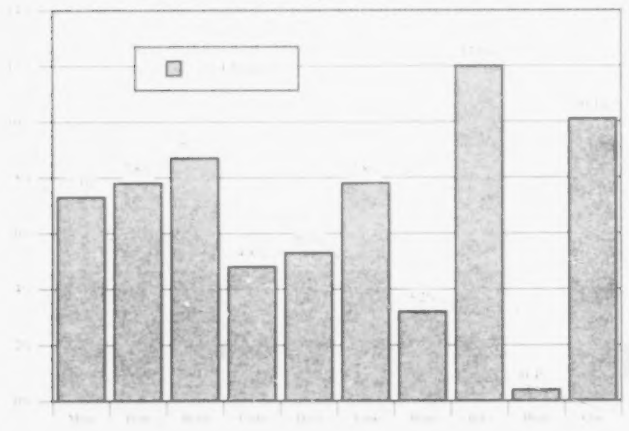
Among the top ten counties Brookings was a strong performer with a 12.0 percent gain. Retail trade rose 16.7 percent for the September-October period of 1990 compared to a year ago. Among the remaining nine counties increases ranged from 0.4 percent in Hughes County to 10.1 percent in Clay County.

National retail sales increased 3.7 percent. This increase was slightly stronger than the 2.9 percent increase of the previous period.

Consumer confidence as measured by the University of Michigan's national index plummeted in the September-October period to 72.8--from 88.2 in the previous period.

Selected Taxable Sales

Percent Change Sept-Oct 1989 to 1990



BIMONTHLY PERIODS	SEP-OCT (1989)	JAN-FEB (1990)	MAR-APR (1990)	MAY-JUN (1990)	JUL-AUG (1990)	SEP-OCT (1990)
NATIONAL RETAIL SALES[1]	1.9%	5.6%	4.3%	3.0%	2.9%	3.7%
NATIONAL INDEX OF CONSUMER SENTIMENT[2]	96.9	90.0	90.1	90.0	88.2	72.8
SECTOR: RETAIL SALES[3]	10.0%	5.6%	8.1%	6.4%	11.8%	7.3%
COUNTIES OF 10,000 POPULATION OR MORE[4]	9.4	10.0%	7.6%	7.3%	10.7%	7.2%
ALL OTHER COUNTIES[5]	11.1	8.4	10.1	4.7%	12.7	7.7%

[1] CURRENT DOLLARS
[2] SURVEY OF CURRENT BUSINESS, U.S. DEPARTMENT OF COMMERCE
[3] BIMONTHLY PERIOD - SEPT/OCT 1989-1990
[4] 10 LARGEST CITIES BY POPULATION
[5] SOUTH DAKOTA RETAIL SALES

SOUTH DAKOTA DATA SUPPLEMENT

January, 1991 **Vol. VII, No. 6**

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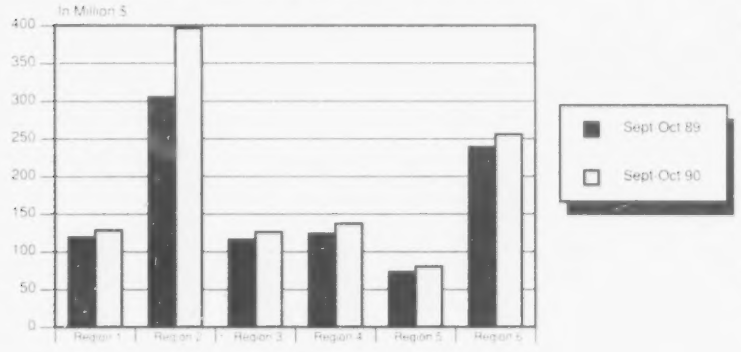
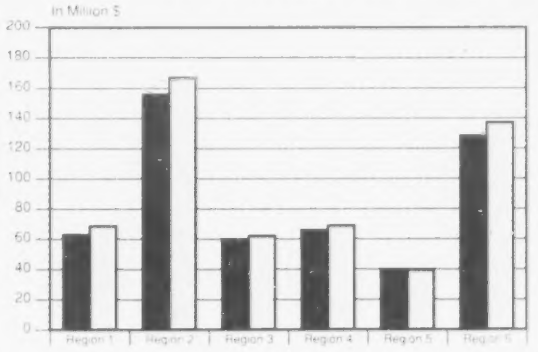
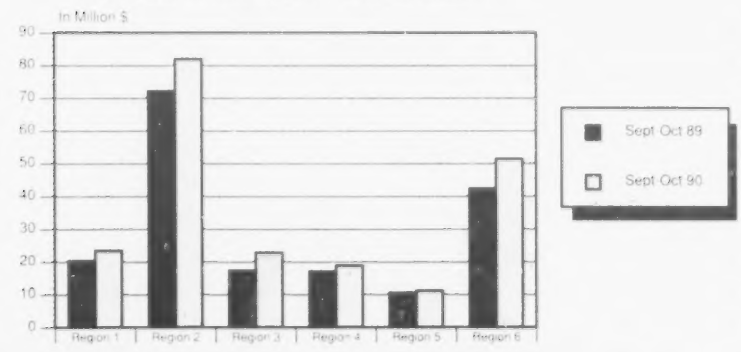
Division G: Retail Trade - Gross Sales



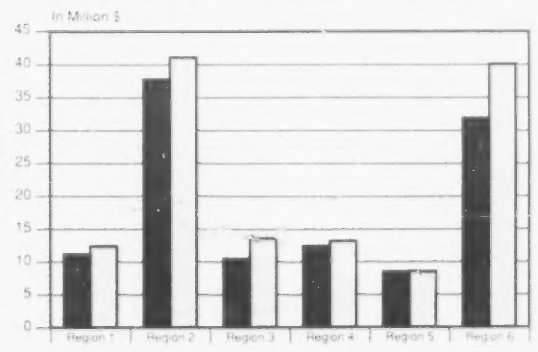
Division G: Retail Trade - Taxable Sales



Division I: Services - Gross Sales



Division I: Services - Taxable Sales



Note: Because of continued updates, sales tax data is subject to revision.
For further information on sales tax data, contact Nancy Nelson at the Business Research Bureau.

TAXABLE SALES
BY BUSINESS CLASSIFICATION

TOP TEN COUNTIES
SEPTEMBER-OCTOBER
1989 AND 1990
(In Dollars)

BEADLE COUNTY

	September-October 1989	September-October 1990	Percent Change
Construction	N/A	N/A	
Manufacturing	$765,149	$515,549	-32.6
Trans., Comm., Elec., Gas and Sanitary Serv.	$701,923	$507,828	-27.7
Wholesale Trade	$1,560,960	$1,628,113	4.3
Retail Trade	$14,022,810	$14,981,089	6.8
Fin., Ins., & Real Estate	$174,849	$205,606	17.6
Services	$2,907,553	$2,972,186	2.2
Other	$242,075	$223,217	-7.8
COUNTY TOTAL	$20,375,319	$21,033,588	3.2

BROOKINGS COUNTY

	September-October 1989	September-October 1990	Percent Change
Construction	N/A	N/A	
Manufacturing	$2,115,578	$1,939,093	-8.3
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,979,860	$2,075,199	4.8
Wholesale Trade	$1,303,447	$1,382,143	6.0
Retail Trade	$16,728,355	$19,516,300	16.7
Fin., Ins., & Real Estate	$269,278	$292,797	8.7
Services	$2,916,270	$3,157,956	8.3
Other	$108,302	$100,328	-7.4
COUNTY TOTAL	$25,421,090	$28,463,816	12.0

BROWN COUNTY

	September-October 1989	September-October 1990	Percent Change
Construction	N/A	N/A	
Manufacturing	$2,226,263	$2,721,456	22.2
Trans., Comm., Elec., Gas and Sanitary Serv.	$2,106,828	$2,481,778	17.8
Wholesale Trade	$4,905,272	$5,339,028	8.8
Retail Trade	$32,511,793	$34,784,631	7.0
Fin., Ins., & Real Estate	$452,753	$608,535	34.4
Services	$6,557,251	$7,069,737	7.8
Other	$252,656	$288,702	14.3
COUNTY TOTAL	$49,012,816	$53,293,867	8.7

CLAY COUNTY

	September-October 1989	September-October 1990	Percent Change
Construction	N/A	N/A	
Manufacturing	$217,280	$290,642	33.8
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,382,641	$1,506,125	8.9
Wholesale Trade	$8,560	$18,910	120.9
Retail Trade	$7,489,081	$8,140,282	8.7
Fin., Ins., & Real Estate	$219,085	$133,831	-38.9
Services	$844,753	$1,089,170	28.9
Other	$28,151	$36,510	29.7
COUNTY TOTAL	$10,189,551	$11,215,470	10.1

CODINGTON COUNTY

	September-October 1989	September-October 1990	Percent Change
Construction	$83,237	$98,616	18.5
Manufacturing	$1,194,323	$1,073,238	-10.1
Trans., Comm., Elec., Gas and Sanitary Serv.	$2,170,164	$2,328,970	7.3
Wholesale Trade	$2,540,975	$2,844,583	11.9
Retail Trade	$24,722,608	$26,043,977	5.3
Fin., Ins., & Real Estate	$327,562	$377,278	15.2
Services	$3,963,503	$3,921,308	-1.1
Other	$113,113	$122,071	7.9
COUNTY TOTAL	$35,115,485	$36,810,041	4.8

DAVISON COUNTY

	September-October 1989	September-October 1990	Percent Change
Construction	$112,875	$194,119	72.0
Manufacturing	$537,760	$654,471	21.7
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,023,562	$1,098,036	7.3
Wholesale Trade	$2,885,732	$2,580,265	-10.6
Retail Trade	$19,305,021	$19,755,818	2.3
Fin., Ins., & Real Estate	$116,392	$176,526	51.7
Services	$3,075,868	$3,925,962	27.6
Other	$110,945	$230,948	108.2
COUNTY TOTAL	$27,168,155	$28,616,145	5.3

HUGHES COUNTY

	September-October 1989	September-October 1990	Percent Change
Construction	$695,163	$1,108,534	59.5
Manufacturing	$266,814	$281,270	5.4
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,156,972	$1,109,691	-4.1
Wholesale Trade	$889,383	$908,213	2.1
Retail Trade	$13,368,905	$13,216,918	-1.1
Fin., Ins., & Real Estate	$220,547	$269,025	22.0
Services	$3,762,865	$3,603,501	-4.2
Other	$143,206	$108,772	-24.0
COUNTY TOTAL	$20,503,855	$20,605,924	0.5

MINNEHAHA COUNTY

	September-October 1989	September-October 1990	Percent Change
Construction	$89,396	$54,155	-39.4
Manufacturing	$5,869,188	$7,100,513	21.0
Trans., Comm., Elec., Gas and Sanitary Serv.	$5,202,627	$4,374,855	-15.9
Wholesale Trade	$33,113,479	$36,012,861	8.8
Retail Trade	$135,898,444	$145,794,461	7.3
Fin., Ins., & Real Estate	$4,175,585	$3,995,172	-4.3
Services	$33,294,378	$36,211,956	8.8
Other	$762,537	$828,193	8.6
COUNTY TOTAL	$218,405,634	$234,372,166	7.3

PENNINGTON COUNTY

	September-October 1989	September-October 1990	Percent Change
Construction	$686,235	$754,247	9.9
Manufacturing	$3,819,383	$3,386,136	-11.3
Trans., Comm., Elec., Gas and Sanitary Serv.	$4,013,884	$4,139,336	3.1
Wholesale Trade	$11,739,302	$12,292,369	4.7
Retail Trade	$88,928,199	$93,294,881	4.9
Fin., Ins., & Real Estate	$2,158,120	$1,848,105	-14.4
Services	$23,456,636	$30,204,313	28.8
Other	$4,207,131	$4,027,696	-4.3
COUNTY TOTAL	$139,008,890	$149,947,083	7.9

YANKTON COUNTY

	September-October 1989	September-October 1990	Percent Change
Construction	$292,116	$286,542	-1.9
Manufacturing	$1,023,493	$1,168,373	14.2
Trans., Comm., Elec., Gas and Sanitary Serv.	$329,829	$344,228	4.4
Wholesale Trade	$1,746,662	$1,227,364	-29.7
Retail Trade	$18,044,669	$19,379,272	7.4
Fin., Ins., & Real Estate	$230,572	$189,229	-17.9
Services	$2,925,687	$3,937,567	34.6
Other	$136,568	$140,850	3.1
COUNTY TOTAL	$24,729,596	$26,673,425	7.9

TAXABLE SALES
Counties and Selected Cities in South Dakota
September-October 1989 and 1990
(In $000's)

REGION I

	September-October		%
	1989	1990	Change
Brookings	25,421	28,464	12.0
Brookings	23,573	26,555	12.7
Elkton	440	495	12.5
Volga	699	708	1.4
Clark	2,018	2,047	1.4
Clark	1,548	1,608	3.9
Codington	35,115	36,810	4.8
Watertown	34,530	36,259	5.0
Deuel	3,002	3,298	9.9
Clear Lake	2,135	2,267	6.2
Gary	248	246	-0.8
Toronto	341	447	31.1
Grant	8,078	8,285	2.6
Big Stone C	563	622	10.5
Milbank	6,717	7,080	5.4
Hamlin	2,532	2,798	10.5
Bryant	669	661	-1.2
Castlewood	508	558	51.6
Estelline	679	675	-0.6
Hayti	580	481	-3.8
Lake Norden	170	155	-8.8
Kingsbury	4,031	4,304	6.8
Arlington	1,115	1,048	-6.0
De Smet	1,746	2,185	25.1
Lake Preston	658	650	-1.2
Lake	9,060	10,429	15.0
Madison	8,479	9,814	15.7
Miner	2,122	2,474	16.6
Howard	1,724	2,036	18.1
Moody	5,024	5,522	9.9
Colman	3,011	3,299	9.6
Flandreau	1,815	1,986	9.4
TOTAL	96,432	104,523	8.4

REGION II

	September-October		%
	1989	1990	Change
Clay	10,190	11,215	10.1
Vermillion	9,255	10,224	10.5
Lincoln	8,502	8,622	1.4
Canton	3,230	3,362	3.8
Lennox	1,629	1,474	-10.6
McCook	3,316	3,352	1.1
Bridgewater	523	580	10.9
Canistota	387	434	12.1
Salem	1,745	1,861	6.6
Minnehaha	218,486	234,372	7.3
Baltic	555	548	-1.3
Brandon	1,775	1,746	-2.2
Colton	737	864	17.2
Dell Rapids	1,934	2,013	4.1
Garretson	1,293	1,035	-20.0
Hartford	664	690	3.9
Sioux Falls	208,536	224,352	7.6
Turner	4,368	4,460	2.1
Centerville	597	567	-5.0
Marion	1,631	1,688	3.5
Parker	702	717	2.1
Union	8,795	9,324	6.0
Alcester	1,306	1,388	6.3
Beresford	2,157	2,106	-2.4
Elk Point	1,157	1,150	-0.6
TOTAL	250,579	268,365	7.1

REGION III

	September-October		%
	1989	1990	Change
Aurora	2,161	2,213	2.4
Hanlkinson	1,452	1,534	5.6
Bon Homme	4,286	4,733	10.4
Avon	892	895	0.3
Scotland	732	911	24.5
Springfield	652	705	8.1
Tabor	854	947	10.9
Tyndall	1,124	1,258	11.9
Brule	5,191	5,674	9.3
ChamberLain	4,180	4,291	2.7
Kimball	927	1,124	21.3
Charles Mix	6,341	7,779	22.9
Geddes	160	186	16.3
Lake Andes	791	890	12.5
Platte	2,913	2,986	2.5
Wagner	2,221	3,492	57.2
Davison	27,168	28,616	5.3
Mitchell	26,651	28,084	5.4
Douglas	2,198	2,275	3.4
Armour	934	908	-2.8
Corsica	974	1,039	6.7
Gregory	4,064	4,450	9.5
Burke	1,801	1,854	2.9
Gregory	2,047	2,175	6.3
Hanson	862	782	-9.3
Alexandria	522	305	-24.3
Emery	262	297	13.4
Hutchinson	6,167	6,352	3.0
Freeman	2,413	2,548	5.6
Menno	934	933	-0.1
Parkston	1,990	2,106	5.8
Tripp	518	514	-0.8
Jerauld	1,452	1,464	0.8
Wess Springs	1,204	1,289	7.0
Sanborn	1,237	1,189	-10.3
Woonsocket	880	778	-11.9
Yankton	24,730	26,673	7.9
Yankton	23,665	25,713	8.8
TOTAL	85,747	92,118	7.4

REGION IV

	September-October		%
	1989	1990	Change
Beadle	20,475	21,034	2.7
Huron	19,664	20,227	2.9
Brown	49,013	53,294	8.7
Aberdeen	44,542	48,325	8.5
Groton	1,443	1,411	-2.2
Day	4,889	5,129	4.9
Bristol	216	280	29.6
Waubay	231	255	9.4
Webster	4,023	4,268	5.6
Edmunds	2,319	2,411	4.0
Brookle	522	547	4.8
Hosmer	237	217	-8.4
Ipswich	1,114	1,150	3.2
Roscoe	360	403	11.9
Faulk	1,648	1,849	12.2
Faulkton	1,128	1,308	16.0
Hand	3,472	3,397	-2.2
Miller	3,082	3,055	-0.9
McPherson	1,620	1,589	-1.9
Eureka	1,102	1,042	-5.4
Lyon	502	420	-16.3
Marshall	3,477	3,580	3.0
Britton	3,275	2,211	-2.8
Roberts	5,508	5,511	-1.6
Sisseton	3,364	3,472	2.6
Wilmot	747	707	-5.4
Spink	5,145	5,465	6.2
Deland	224	183	-18.3
Redfield	4,402	4,643	5.4
TOTAL	97,476	103,479	5.9

REGION V

	September-October		%
	1989	1990	Change
Buffalo	15	14	-6.7
Campbell	1,320	1,526	15.6
Herreid	786	827	5.2
Pollock	462	617	33.5
Corson	202	489	0.6
McIntosh	116	107	-7.8
McLaughlin	194	179	-7.7
Dewey	2,569	1,538	-40.1
Eagle Butte	1,601	1,039	-35.1
Isabel	904	110	-63.8
Timber Lake	807	258	-20.1
Haakon	1,928	2,400	24.5
Philip	1,741	2,157	23.9
Hughes	20,504	20,606	0.5
Blunt	351	386	10.0
Pierre	19,936	20,036	0.5
Hyde	1,470	1,505	2.4
Highmore	1,449	1,485	2.5
Jones	2,113	2,216	4.9
Murdo	1,908	2,066	5.0
Lyman	2,570	2,961	15.2
Oacoma	1,254	1,359	8.4
Presho	584	840	43.8
Mellette	542	564	4.1
White River	472	484	2.5
Perkins	3,139	3,299	5.1
Bison	505	508	0.5
Lemmon	2,403	2,557	6.4
Potter	2,801	2,822	0.7
Gettysburg	2,089	2,036	-2.5
Haven	628	705	12.3
Stanley	2,741	2,769	1.0
Ft. Pierre	2,708	2,745	1.4
Sully	1,074	1,225	14.1
Onida	887	1,070	23.4
Tripp	6,958	7,976	14.6
Winner	6,766	7,721	14.1
Todd	1,924	467	-75.7
Mission	1,508	587	-74.1
Walworth	6,634	7,138	7.6
Mobridge	5,228	5,632	7.7
Selby	1,155	1,255	8.7
Zibach	438	138	-56.6
Dupree	338	138	-87.5
TOTAL	59,052	55,679	-5.7

REGION VI

	September-October		%
	1989	1990	Change
Bennett	1,862	1,908	2.5
Martin	1,825	1,889	3.5
Butte	7,395	7,589	2.6
Belle Fche	6,233	6,358	2.0
Newell	1,010	1,062	5.1
Custer	4,926	5,389	9.4
Custer	4,577	5,028	9.9
Fall River	4,784	4,853	1.4
Edgemont	763	657	-13.9
Hot Spgs	3,882	4,086	5.3
Harding	849	861	1.4
Buffalo	717	731	2.0
Dickson	1,681	1,749	4.0
Kadoka	1,457	1,258	-8.7
Lawrence	23,428	29,662	27.0
Deadwood	5,206	6,831	31.2
Lead	5,340	6,955	30.2
Spearfish	11,602	12,760	10.1
Whitewood	927	815	-12.1
Meade	10,273	11,666	13.6
Faith	1,018	1,035	1.7
Shirley	7,497	8,713	16.2
Pennington	139,089	149,947	7.8
Keystone	2,278	2,350	3.2
Rapid City	129,060	139,350	8.0
Wall	4,923	5,158	4.8
Shannon	611	144	-76.4
Pine Ridge	165	120	-27.3
Washabaugh	164	103	-37.2
TOTAL	194,902	213,871	9.7
*STATE TOTAL	784,188	837,735	6.8

*NOTE: Includes only counties;total does not include sales that cannot be identified on a county basis such as public utilities.

Taxable Sales
Counties and Selected Cities in South Dakota
January-October 1989 and 1990
(In $000's)

REGION I

	January-October 1989	January-October 1990	% Change
Brookings	117,954	126,273	7.1
Brookings	109,437	117,385	7.3
Elkton	1,836	1,948	6.1
Volga	3,261	3,416	4.8
Clark	9,254	9,379	1.4
Clark	7,140	7,230	1.3
Codington	166,110	175,712	5.8
Watertown	162,922	173,231	6.3
Deuel	15,085	15,558	3.1
Clear Lake	11,126	11,165	0.4
Gary	1,184	1,240	4.7
Toronto	1,598	1,868	16.9
Grant	39,650	42,566	7.3
Big Stone C	3,002	3,253	8.4
Milbank	33,541	36,416	8.5
Hamlin	12,471	12,686	2.5
Bryant	2,642	2,979	12.8
Castlewood	1,405	1,775	26.3
Estelline	3,067	3,165	2.8
Hayti	2,236	2,269	1.2
Lake Norden	845	827	2.1
Kingsbury	18,883	21,642	14.6
Arlington	5,354	5,354	1.3
De Smet	8,518	11,089	30.2
Lake Preston	2,798	2,993	7.0
Lake	44,623	48,482	8.6
Madison	41,591	45,450	9.3
Miner	9,164	10,300	12.4
Howard	7,479	8,562	14.5
Moody	24,826	25,425	2.4
Colman	15,061	15,357	2.0
Flandreau	8,601	8,917	3.7
TOTAL	457,929	488,023	6.6

REGION II

	January-October 1989	January-October 1990	% Change
Clay	45,760	46,921	2.5
Vermillion	41,146	42,170	2.5
Lincoln	39,685	42,781	7.8
Canton	14,622	15,813	8.1
Lennox	7,182	7,001	2.5
McCook	15,265	15,563	2.0
Bridgewater	2,309	2,299	-0.4
Canistota	1,693	1,903	12.4
Salem	8,803	9,068	3.0
Minnehaha	1,029,435	1,113,642	9.1
Baltic	2,485	2,664	7.2
Brandon	8,401	8,852	5.4
Colton	3,044	3,352	10.1
Hartford	2,989	2,948	-1.4
Sioux Falls	974,820	1,067,019	9.5
Turner	20,752	21,542	3.8
Centerville	2,760	2,973	7.7
Marion	7,965	8,108	1.8
Parker	3,402	3,537	4.0
Union	29,681	32,070	8.0
Alcester	6,616	6,909	4.4
Beresford	9,633	9,494	-1.4
Elk Point	5,730	5,889	2.8
TOTAL	1,371,588	1,272,589	8.6

REGION III

	January-October 1989	January-October 1990	% Change
Aurora	10,062	10,190	1.0
Plankinton	6,727	6,965	3.5
Bon Homme	20,644	21,818	5.7
Avon	4,103	4,067	-0.9
Scotland	3,658	3,973	9.2
Springfield	3,244	3,532	8.9
Tabor	4,079	4,376	7.3
Tyndall	5,436	5,763	6.4
Brule	25,145	27,567	9.6
Chamberlain	20,452	21,740	6.3
Kimball	4,201	4,546	8.2
Charles Mix	31,307	33,749	7.8
Geddes	820	838	2.2
Lake Andes	4,413	4,641	5.2
Platte	14,090	14,626	4.2
Wagner	10,801	12,416	15.0
Davison	126,888	141,579	11.6
Mitchell	124,227	138,848	11.8
Douglas	10,988	10,674	-2.7
Armour	3,640	4,064	11.9
Corsica	4,331	4,693	8.4
Gregory	10,262	10,431	6.0
Burke	4,805	5,254	7.7
Gregory	9,873	10,370	5.1
Hanson	4,260	4,122	-3.7
Alexandria	2,546	2,151	-15.5
Emers	1,287	1,464	13.8
Hutchinson	29,140	29,925	2.8
Freeman	11,526	11,670	3.0
Menno	4,166	4,567	9.6
Parkston	9,699	9,871	2.1
Tripp	2,597	2,451	-5.6
Ireauld	6,858	6,976	1.7
Wess. Springs	6,148	6,174	0.4
Sanborn	5,062	5,208	2.9
Woonsocket	3,646	3,696	1.1
Yankton	116,762	127,078	8.8
Yankton	112,214	122,933	9.6
TOTAL	405,830	439,513	8.3

REGION IV

	January-October 1989	January-October 1990	% Change
Beadle	99,273	102,019	2.8
Huron	94,440	98,632	4.4
Brown	284,647	249,895	6.5
Aberdeen	213,481	226,667	6.2
Groton	6,845	6,702	-2.1
Day	23,542	25,109	6.4
Bristol	1,030	1,258	22.1
Waubay	1,204	1,322	9.8
Webster	19,325	20,202	7.1
Edmunds	11,974	12,158	1.5
Beadle	2,068	2,111	1.7
Hosmer	1,130	1,068	-2.8
Ipswich	5,837	5,996	2.7
Roscoe	1,908	1,917	0.5
Faulk	7,639	7,895	3.6
Faulkton	5,215	5,561	6.7
Hand	16,554	16,790	1.4
Miller	15,074	15,176	0.7
McPherson	7,835	7,543	-3.7
Eureka	5,489	5,401	-1.6
Lyons	2,124	1,958	-7.8
Marshall	15,136	15,149	0.1
Britton	9,816	10,263	4.6
Roberts	26,647	27,242	2.2
Sisseton	16,498	17,124	3.8
Wilmot	3,426	3,571	4.2
Spink	25,218	26,337	4.4
Doland	1,008	843	-16.4
Redfield	21,586	22,612	6.2
TOTAL	408,388	400,087	4.6

REGION V

	January-October 1989	January-October 1990	% Change
Buffalo	83	88	6.0
Campbell	5,770	6,438	11.8
Herreid	3,040	3,334	9.7
Pollock	2,321	2,750	18.5
Corson	2,584	2,866	10.5
McIntosh	655	585	-10.7
McLaughlin	918	974	6.1
Dewey	12,601	10,964	-13.1
Eagle Butte	8,024	7,094	-11.6
Isabel	1,616	809	-49.9
Timber Lake	2,446	1,984	-18.9
Haakon	10,374	11,368	9.6
Philip	9,408	10,171	8.1
Hughes	101,310	104,110	2.8
Blunt	2,084	1,995	-4.3
Pierre	98,175	101,192	3.1
Hyde	7,503	7,053	-6.0
Highmore	7,404	6,955	-6.1
Jones	10,672	11,078	3.8
Murdo	9,873	10,242	3.8
Lyman	12,030	13,432	11.6
Oacoma	5,791	6,428	11.7
Presho	2,806	3,465	23.5
Mellette	2,827	2,872	1.6
White River	2,461	2,465	0.2
Perkins	16,231	16,368	1.0
Bison	2,980	2,724	-8.6
Lemmon	12,533	12,848	2.5
Potter	13,157	13,562	3.1
Gettysburg	9,826	9,986	1.6
Hoven	2,941	3,235	10.0
Stanley	12,789	13,079	2.3
Ft. Pierre	12,671	12,962	2.3
Sully	5,547	5,759	3.8
Onida	4,474	4,840	8.0
Tripp	35,333	37,485	6.1
Winner	32,281	36,304	5.9
Todd	9,788	5,465	-41.1
Mission	7,547	4,446	-41.1
Walworth	13,537	15,059	4.5
Mobridge	26,321	27,849	5.8
Selby	5,985	5,850	1.8
Zichach	1,623	1,238	-23.9
Dupree	1,598	1,214	-23.6
TOTAL	293,315	297,391	1.4

REGION VI

	January-October 1989	January-October 1990	% Change
Bennett	9,455	9,556	2.1
Martin	9,162	9,422	2.8
Butte	34,593	30,052	-12.9
Belle Fche	25,892	22,363	-13.7
Newell	5,038	5,325	5.7
Custer	29,085	31,431	8.1
Custer	26,977	29,168	8.1
Fall River	24,960	25,585	2.5
Edgemont	3,873	3,381	-12.7
Hot Spgs	20,431	21,689	6.2
Harding	4,530	3,802	-10.4
Buffalo	4,018	3,291	-9.0
Jackson	8,486	9,570	13.4
Kadoka	5,730	6,502	13.5
Lawrence	117,448	130,765	10.1
Deadwood	25,440	35,904	41.5
Lead	31,384	34,343	9.4
Spearfish	55,270	62,251	12.6
Whitewood	3,941	4,101	4.0
Meade	53,291	65,926	23.7
Faith	4,762	4,820	1.2
Sturgis	38,317	48,091	25.5
Pennington	665,679	725,475	9.0
Keystone	15,375	16,383	6.6
Rapid City	606,948	662,779	9.2
Wall	26,755	28,251	5.6
Shannon	4,283	1,920	-41.5
Pine Ridge	934	772	-17.3
Washabaugh	542	696	-16.3
TOTAL	950,321	1,052,779	10.8
STATE TOTAL	4,747,461	4,640,902	7.8

NOTE: Includes only counties;total does not include sales that cannot be identified on a county basis such as public utilities.

GROSS SALES & USE TAXABLE ITEMS
Counties and Selected Cities in South Dakota
January-October, 1989 and 1990
(In $000's)

REGION I

	January-October		%
	1989	1990	Change
Brookings	258,870	278,283	7.5
Brookings	237,902	255,354	7.3
Elkton	6,585	7,452	13.2
Volga	5,408	5,648	2.7
Clark	42,530	47,270	11.1
Clark	35,002	40,308	15.2
Codington	360,173	390,353	8.4
Watertown	352,271	382,470	8.6
Deuel	31,016	32,930	6.2
Clear Lake	21,632	21,951	1.5

	January-October		%
	1989	1990	Change
Gary	2,032	2,601	27.7
Toronto	6,008	6,798	13.1
Grant	85,229	126,943	48.6
Big Stone C	3,541	3,762	6.5
Milbank	71,927	113,672	58.3
Hamlin	33,558	37,432	11.6
Bryant	7,398	8,795	18.9
Castlewood	4,268	4,797	12.4
Estelline	5,776	6,146	6.4
Hayti	5,360	6,065	13.5
Lake Norden	5,730	6,505	13.5

	January-October		%
	1989	1990	Change
Kingsbury	59,130	59,132	0.7
Arlington	20,279	20,140	1.1
De Smet	16,188	18,509	14.3
Lake Preston	6,491	7,078	9.0
Lake	130,314	137,558	5.6
Madison	113,420	121,625	7.2
Miner	38,693	42,489	11.8
Howard	32,113	36,461	13.5
Moody	50,932	51,259	0.6
Colman	28,646	27,718	-3.2
Flandreau	19,411	20,123	3.7
TOTAL	1,060,065	1,204,451	10.5

REGION II

	January-October		%
	1989	1990	Change
Clay	81,198	84,610	4.2
Vermillion	70,036	74,377	6.2
Lincoln	131,297	135,439	3.2
Canton	67,049	69,873	4.2
Lennox	12,463	13,246	6.3
McCook	61,335	66,148	7.8
Bridgewater	7,739	8,175	5.6
Carthage	5,120	5,808	13.4
Salem	38,337	42,531	10.9

	January-October		%
	1989	1990	Change
Minnehaha	2,392,047	2,667,538	11.5
Baltic	10,759	10,516	-2.3
Brandon	21,007	21,942	4.5
Colton	12,560	13,234	5.4
Dell Rapids	25,959	26,617	2.5
Garretson	13,299	14,016	5.4
Hartford	12,438	12,147	-2.3
Sioux Falls	2,264,566	2,532,472	11.8
Tuthill	64,736	69,408	7.1

	January-October		%
	1989	1990	Change
Centerville	9,227	9,831	6.5
Marion	11,410	12,079	6.8
Parker	18,573	20,651	11.2
Union	116,538	364,237	212.5
Alcester	21,226	21,087	-0.7
Beresford	37,445	42,039	12.4
Elk Point	19,809	20,739	4.7
TOTAL	2,852,151	3,387,280	18.8

REGION III

	January-October		%
	1989	1990	Change
Aurora	21,693	25,052	15.5
Plankinton	11,786	15,994	35.7
Bon Homme	52,453	54,287	3.5
Avon	8,796	9,400	4.0
Scotland	7,842	8,668	10.5
Springfield	9,610	10,263	6.8
Edmunds	6,679	6,411	-4.0
Ipswich	18,254	19,400	6.3
Brule	62,707	75,810	32.0
Chamberlain	56,705	61,826	9.0
Kimball	9,426	11,140	18.3
Charles Mix	76,073	78,305	2.9
Geddes	6,940	8,855	5.4

	January-October		%
	1989	1990	Change
Lake Andes	8,615	8,775	1.9
Platte	34,190	34,466	0.8
Wagner	24,785	26,933	8.7
Davison	357,353	400,755	12.1
Mitchell	149,209	169,065	13.4
Douglas	28,140	30,345	7.8
Armour	9,739	9,577	-1.5
Corsica	15,256	17,573	15.2
Gregory	47,903	51,283	7.1
Burke	9,169	10,571	15.3
Gregory	23,474	27,983	14.3
Hanson	21,224	20,833	-1.8
Alexandria	13,003	16,511	27.0

	January-October		%
	1989	1990	Change
Emery	4,675	5,286	13.1
Hutchinson	85,504	90,913	6.3
Freeman	39,356	43,747	11.2
Menno	8,472	9,062	7.0
Parkston	23,600	24,506	4.2
Tripp	6,650	7,021	5.6
Letcher	32,242	36,360	12.8
Wess. Springs	24,201	24,854	2.7
Sanborn	18,224	19,642	7.8
Woonsocket	14,731	15,360	4.6
Yankton	363,400	383,389	5.5
Yankton	344,362	365,688	6.2
TOTAL	1,372,055	1,264,152	7.6

REGION IV

	January-October		%
	1989	1990	Change
Beadle	358,848	374,290	4.3
Huron	330,752	351,586	6.3
Brown	852,836	909,674	9.6
Aberdeen	807,826	881,853	8.7
Groton	17,734	22,964	29.5
Day	101,731	93,193	-7.2
Bristol	8,987	8,629	-4.6
Waubay	3,120	3,121	0.0
Webster	41,403	45,283	9.4
Edmunds	39,881	40,152	1.2

	January-October		%
	1989	1990	Change
Faulk	10,847	10,005	-7.8
Hosmer	2,067	2,057	-1.9
Ipswich	16,157	18,010	11.5
Roscoe	5,513	5,787	5.0
Faulk	16,894	18,253	7.6
Faulkton	9,749	10,297	5.6
Hand	39,001	40,008	2.5
Miller	33,430	32,357	-3.2
McPherson	15,925	15,451	-3.0
Eureka	10,861	10,706	-1.4

	January-October		%
	1989	1990	Change
Leola	4,505	4,262	-5.4
Marshall	59,633	66,145	10.9
Britton	22,105	26,760	21.1
Roberts	63,201	69,831	10.5
Sisseton	35,500	42,135	12.7
Wilmot	10,254	11,331	10.5
Spink	60,504	61,955	2.2
Doland	2,107	1,132	-6.3
Redfield	44,120	47,897	8.4
TOTAL	1,264,513	1,356,549	7.3

REGION V

	January-October		%
	1989	1990	Change
Buffalo	1,931	1,720	-8.5
Campbell	12,983	15,570	19.9
Hettinger	8,236	9,206	12.9
Pollock	4,014	5,574	38.9
Corson	14,679	15,493	5.5
McIntosh	7,296	7,448	6.6
McLaughlin	8,080	8,791	8.8
Dewey	23,603	23,525	0.7
Eagle Butte	13,324	14,333	7.6
Isabel	4,881	5,761	22.9
Timber Lake	4,395	4,320	3.0
Haakon	36,095	41,986	16.3
Philip	33,956	36,302	6.9
Hughes	199,705	202,072	1.4
Blunt	4,939	4,845	18.1

	January-October		%
	1989	1990	Change
Pierre	191,345	194,170	1.9
Hyde	21,803	23,203	2.8
Hutchinson	21,491	20,767	-3.1
Jones	19,997	22,549	12.8
Mundo	17,885	20,316	13.6
Lyman	20,809	23,735	18.6
Oacoma	6,998	6,959	-5.5
Presho	4,278	6,700	56.6
Mellette	5,383	5,365	0.1
White River	4,111	4,822	5.8
Perkins	25,319	25,345	0.1
Bison	3,858	3,708	-3.4
Lemmon	20,347	20,444	0.5
Potter	32,548	33,047	1.5
Gettysburg	23,192	22,872	-1.0

	January-October		%
	1989	1990	Change
Hoven	9,253	8,244	-6.4
Stanley	20,765	24,052	15.7
Ft. Pierre	20,642	23,904	15.8
Stilly	16,469	17,655	7.2
Onida	13,671	14,402	5.4
Tripp	80,757	92,978	15.1
Winner	76,871	88,209	14.8
Tyndall	16,883	17,846	5.7
Mission	13,294	13,243	-0.4
Walworth	64,747	67,076	3.6
Mobridge	46,830	50,820	8.5
Selby	13,084	13,471	12.1
Zichach	4,547	4,369	-3.9
Dupree	4,450	4,380	-2.2
TOTAL	617,840	659,651	6.1

REGION VI

	January-October		%
	1989	1990	Change
Bennett	26,368	27,425	4.0
Martin	26,086	27,182	4.2
Butte	62,405	70,192	12.5
Belle Fche	53,392	60,518	13.3
Newell	8,158	8,574	5.1
Custer	44,465	46,401	4.4
Custer	39,823	41,573	4.4
Fall River	42,431	45,402	7.0
Edgemont	9,657	10,519	8.9
Hot Spgs	30,955	32,780	5.9

	January-October		%
	1989	1990	Change
Harding	5,768	6,944	20.4
Buffalo	4,940	5,092	3.1
Jackson	19,999	22,201	11.2
Kadoka	16,709	17,909	7.2
Lawrence	337,127	364,121	8.0
Deadwood	58,482	65,990	12.8
Lead	155,546	163,059	4.8
Spearfish	100,974	109,601	8.5
Whitewood	19,776	21,468	8.2
Meade	92,981	115,304	24.0

	January-October		%
	1989	1990	Change
Faith	8,488	8,714	2.7
Sturgis	66,224	84,131	27.0
Pennington	1,411,500	1,532,791	8.6
Keystone	16,117	17,291	7.3
Rapid City	1,326,507	1,437,826	8.4
Wall	46,224	40,943	-11.4
Shannon	7,473	8,074	8.0
Pine Ridge	2,810	3,426	21.9
Washabaugh	1,207	1,138	-5.7
TOTAL	2,051,591	2,240,028	9.2
STATE TOTAL	9,051,115	10,108,081	11.7

*NOTE: Includes only counties;total does not include sales that cannot be identified on a county basis such as public utilities.

GROSS SALES & USE TAXABLE ITEMS
Counties and Selected Cities in South Dakota
September-October 1989 and 1990
(In $000's)

REGION I

	September-October 1989	September-October 1990	% Change
Brookings	57,651	65,461	13.5
Brookings	52,553	60,085	14.3
Elkton	1,886	2,047	8.5
Volga	1,079	1,152	6.8
Clark	10,037	9,678	-3.6
Clark	8,454	8,329	-1.5
Codington	74,281	82,012	10.4
Watertown	73,269	80,830	10.4
Deuel	5,862	6,840	16.7
Clear Lake	4,097	4,589	12.0
Gary	415	522	20.0
Toronto	1,013	1,362	34.6
Grant	18,243	24,331	33.4
Big Stone C	656	702	7.3
Milbank	16,014	22,264	39.0
Hamlin	6,701	7,980	19.2
Bryant	1,560	2,000	28.3
Castlewood	834	1,046	25.4
Estelline	1,159	1,324	16.0
Hazel	1,364	1,552	10.9
Lake Norden	1,205	1,265	5.0
Kingsbury	13,133	12,121	-7.7
Arlington	5,144	4,502	-12.5
De Smet	3,365	3,693	9.7
Lake Preston	1,088	1,105	1.6
Lake	24,654	27,544	11.7
Madison	21,419	24,947	16.5
Miner	8,674	9,027	4.1
Howard	7,264	7,487	3.1
Moody	9,619	9,970	3.6
Colman	5,884	5,622	-4.5
Flandreau	3,290	3,813	15.9
TOTAL	228,856	254,973	11.4

REGION II

	September-October 1989	September-October 1990	% Change
Clay	16,131	18,015	11.7
Vermillion	14,454	16,571	14.6
Lincoln	24,127	24,608	2.0
Canton	11,430	12,781	11.8
Lennox	3,077	3,192	3.7
McCook	12,730	14,539	14.2
Bridgewater	1,278	1,449	13.4
Canistota	950	1,093	15.1
Salem	8,392	10,060	19.9
Minnehaha	507,646	560,407	10.4
Baltic	1,844	1,355	-26.5
Brandon	4,291	4,443	3.6
Colton	2,296	2,744	19.5
Dell Rapids	5,268	5,785	11.0
Garretson	3,380	3,263	-2.9
Hartford	3,640	3,745	3.4
Sioux Falls	480,640	532,413	10.8
Turner	15,771	18,076	14.6
Centerville	1,777	1,967	10.7
Marion	2,254	2,303	2.2
Parker	5,100	6,077	19.2
Union	27,271	83,970	207.9
Alcester	3,663	4,202	14.7
Beresford	11,172	10,340	-7.4
Elk Point	3,485	3,243	-6.9
TOTAL	603,676	719,615	19.2

REGION III

	September-October 1989	September-October 1990	% Change
Aurora	4,394	5,585	27.1
Plankinton	2,565	3,745	46.0
Bon Homme	11,263	12,430	10.4
Avon	2,139	2,203	3.0
Scotland	1,475	1,692	14.7
Springfield	2,017	2,696	33.7
Tabor	1,428	1,577	10.6
Tyndall	4,168	4,547	9.1
Brule	14,198	16,203	14.1
Chamberlain	11,722	13,040	11.2
Kimball	2,183	2,702	23.8
Charles Mix	15,516	16,708	7.7
Geddes	1,878	1,823	-2.9
Lake Andes	1,933	1,980	2.4
Platte	5,684	5,755	1.2
Wagner	5,689	6,771	20.7
Davison	70,396	84,565	18.7
Mitchell	68,912	80,947	17.5
Douglas	5,421	6,028	11.2
Armour	1,651	1,657	0.4
Corsica	3,177	3,712	16.8
Gregory	10,624	11,222	5.6
Burke	2,157	2,356	10.8
Gregory	5,080	5,861	15.4
Hanson	5,026	4,198	-16.8
Alexandria	2,226	2,146	-3.6
Emery	1,023	1,048	2.4
Hutchinson	18,089	19,270	6.5
Freeman	7,891	9,081	15.1
Menno	1,772	1,904	7.4
Parkston	5,275	5,942	5.9
Tripp	1,407	1,463	4.0
Armour	7,721	8,314	7.7
Wess. Springs	4,739	5,942	25.4
Sanborn	3,829	3,924	2.5
Woonsocket	2,960	3,052	3.1
Yankton	76,477	78,808	3.0
Yankton	71,595	72,884	4.6
TOTAL	242,994	266,275	9.6

REGION IV

	September-October 1989	September-October 1990	% Change
Beadle	78,542	86,410	10.0
Huron	72,450	80,520	11.1
Brown	112,462	127,618	13.5
Aberdeen	102,858	115,851	12.6
Groton	4,575	5,379	17.6
Day	13,486	13,125	-2.7
Bristol	1,705	1,247	-30.5
Waubay	666	679	2.0
Webster	9,535	9,834	3.1
Edmunds	7,800	8,329	6.8
Brookings	4,776	5,019	5.1
Bosmer	400	431	7.8
Ipswich	3,555	3,741	5.2
Roscoe	1,300	1,324	19.4
Faulk	3,084	4,320	17.5
Faulkton	1,969	2,368	20.3
Hand	7,803	8,556	9.7
Miller	6,553	6,910	5.4
McPherson	2,976	3,011	1.2
Eureka	1,946	2,035	5.1
Lyda	932	863	-7.4
Marshall	12,253	14,203	15.9
Britton	4,979	5,430	9.1
Roberts	14,233	14,766	3.7
Sisseton	8,325	8,465	1.7
Wilmot	2,377	2,599	9.3
Spink	12,549	12,904	2.8
Doland	470	254	-46.0
Redfield	9,075	9,458	4.2
TOTAL	265,788	293,240	10.3

REGION V

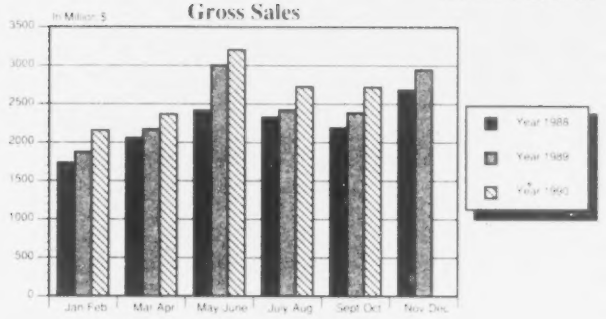
	September-October 1989	September-October 1990	% Change
Buffalo	295	268	-9.0
Campbell	3,026	3,731	23.3
Herreid	2,086	1,891	-9.3
Pollock	807	1,661	105.8
Corson	3,191	2,830	-11.3
McIntosh	426	420	-1.4
McLaughlin	1,948	1,558	-20.0
Dewey	4,898	4,719	-3.7
Eagle Butte	2,764	2,870	3.8
Isabel	993	732	-26.3
Timber Lake	864	801	-7.3
Haakon	7,935	8,090	2.0
Philip	7,267	7,218	-0.7
Hughes	38,133	39,793	4.4
Blunt	927	863	-6.9
Pierre	46,534	47,954	3.0
Hyde	4,007	4,841	20.8
Highmore	3,921	4,732	20.7
Jones	3,967	4,631	16.2
Murdo	3,638	4,245	15.9
Lyman	4,116	4,939	20.0
Oacoma	1,363	1,454	6.8
Presho	875	1,350	54.3
Mellette	1,065	1,074	0.8
White River	818	729	-10.9
Perkins	4,858	4,832	-0.5
Bison	806	793	-1.6
Lemmon	3,845	3,821	-0.6
Potter	6,925	6,843	-1.2
Gettysburg	4,941	4,809	-2.7
Hoven	1,478	1,662	12.4
Stanley	4,513	4,731	4.8
Ft. Pierre	4,485	4,703	4.9
Sully	3,161	3,741	18.3
Onida	2,539	3,077	21.2
Tripp	15,890	20,368	28.2
Winner	15,252	19,562	28.3
Todd	3,410	3,854	13.0
Mission	2,632	3,024	14.9
Walworth	12,291	13,631	10.9
Mobridge	9,235	10,552	14.3
Selby	2,201	2,313	5.1
Ziebach	1,012	929	-8.2
Dupree	1,012	925	-8.6
TOTAL	122,703	133,845	9.1

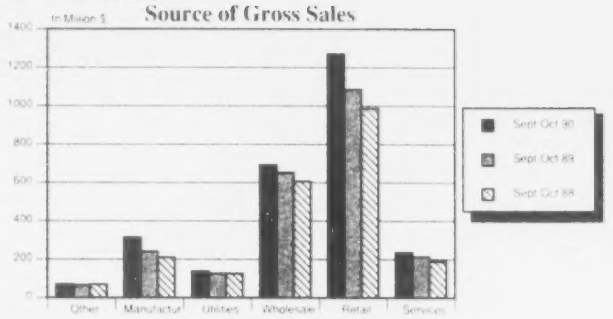
REGION VI

	September-October 1989	September-October 1990	% Change
Bennett	5,639	5,257	-7.1
Martin	5,585	5,192	-7.0
Butte	13,252	14,511	9.5
Belle Fche	11,375	12,483	9.7
Newell	1,697	1,830	7.8
Custer	7,532	8,971	19.1
Custer	6,714	8,119	20.9
Fall River	8,650	9,395	8.5
Edgemont	2,192	2,302	5.0
Hot Spgs	6,056	6,599	9.0
Harding	1,382	1,547	11.9
Buffalo	1,191	1,340	12.5
Jackson	3,854	4,449	15.4
Kadoka	3,215	3,757	16.9
Lawrence	64,927	72,287	11.3
Deadwood	11,849	11,763	-0.9
Lead	27,347	30,828	12.7
Spearfish	20,580	22,872	11.5
Whitewood	4,858	4,844	-0.1
Meade	18,762	21,704	16.2
Faith	1,847	1,940	5.0
Sturgis	13,395	16,048	19.8
Pennington	300,637	329,891	9.7
Keystone	2,427	2,529	4.2
Rapid City	285,491	312,846	9.6
Wall	6,941	7,443	7.2
Shannon	1,447	1,743	20.5
Pine Ridge	568	768	35.2
Washabaugh	232	211	-9.1
TOTAL	426,325	470,856	10.3
STATE TOTAL	1,890,342	2,137,984	13.1

NOTE: Includes only counties; total does not include sales that cannot be identified on a county basis such as public utilities.

Gross Sales & Use Taxable Items





City Rankings By Gross Sales & Use Taxable Items
September-October 1989 and 1990
(In $000's)

		September-October 1989	September-October 1990	Percent Change
1	Sioux Falls	480,640	532,413	10.8
2	Rapid City	285,491	312,846	9.6
3	Aberdeen	102,858	115,851	12.6
4	Mitchell	68,912	80,947	17.5
5	Watertown	73,209	80,810	10.4
6	Huron	72,450	80,520	11.1
7	Yankton	71,595	74,884	4.6
8	Brookings	52,553	60,083	14.3
9	Pierre	36,534	37,954	3.9
10	Lead	27,347	30,828	12.7
11	Madison	21,419	24,947	16.5
12	Spearfish	20,509	22,872	11.5
13	Milbank	16,014	22,264	39.0
14	Winner	15,252	19,562	28.3
15	Vermillion	14,454	16,571	14.6
16	Sturgis	13,395	16,048	19.8
17	Chamberlain	11,722	13,040	11.2
18	Canton	11,430	12,751	11.6
19	Belle Fourche	11,375	12,483	9.7
20	Deadwood	11,849	11,263	-4.9
21	Mobridge	9,235	10,552	14.3
22	Beresford	11,172	10,340	-7.4
23	Salem	8,392	10,060	19.9
24	Webster	9,535	9,834	3.1
25	Redfield	9,075	9,458	4.2

County Rankings By Gross Sales & Use Taxable Items
September-October 1989 and 1990
(In $000's)

		September-October 1989	September-October 1990	Percent Change
1	Minnehaha	507,646	560,407	10.4
2	Pennington	300,637	329,891	9.7
3	Brown	112,462	127,618	13.5
4	Beadle	78,542	86,410	10.0
5	Union	27,271	83,970	207.9
6	Davison	70,396	83,565	18.7
7	Codington	74,281	82,012	10.4
8	Yankton	76,477	78,808	3.0
9	Lawrence	64,927	72,287	11.3
10	Brookings	57,653	65,461	13.5
11	Hughes	38,133	39,793	4.4
12	Lake	24,654	27,544	11.7
13	Lincoln	24,127	24,608	2.0
14	Grant	18,243	24,331	33.4
15	Meade	18,762	21,794	16.2
16	Tripp	15,890	20,368	28.2
17	Hutchinson	18,089	19,270	6.5
18	Turner	15,771	18,076	14.6
19	Clay	16,131	18,015	11.7
20	Charles Mix	15,516	16,708	7.7
21	Brule	14,198	16,203	14.1
22	Roberts	14,233	14,766	3.7
23	McCook	12,730	14,539	14.2
24	Butte	13,252	14,511	9.5
25	Marshall	12,253	14,203	15.9

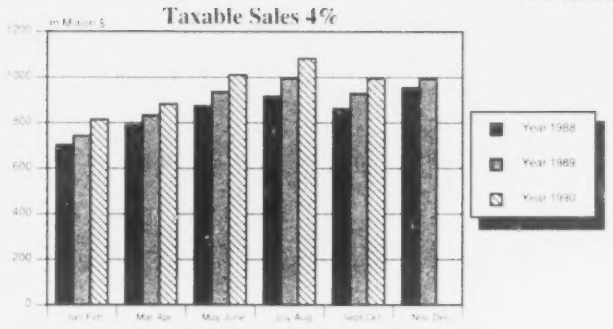
City Rankings By Gross Sales & Use Taxable Items
January-October 1989 and 1990
(In $000's)

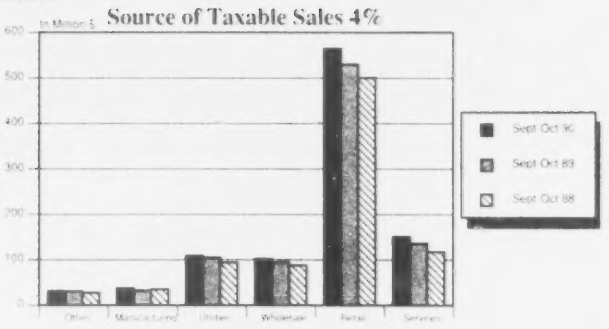
		January-October 1989	January-October 1990	Percent Change
1	Sioux Falls	2,264,566	2,532,472	11.8
2	Rapid City	1,326,507	1,437,826	8.4
3	Aberdeen	507,826	551,853	8.7
4	Mitchell	349,209	389,085	11.4
5	Watertown	352,271	382,470	8.6
6	Yankton	344,462	365,685	6.2
7	Huron	330,732	351,586	6.3
8	Brookings	237,902	255,354	7.3
9	Pierre	190,345	194,020	1.9
10	Lead	155,546	163,059	4.8
11	Madison	113,420	121,625	7.2
12	Milbank	71,927	113,872	58.3
13	Spearfish	100,974	109,601	8.5
14	Winner	76,871	88,239	14.8
15	Sturgis	66,224	84,131	27.0
16	Vermillion	70,036	74,377	6.2
17	Canton	67,049	69,873	4.2
18	Deadwood	58,482	65,990	12.8
19	Chamberlain	56,705	61,826	9.0
20	Belle Fourche	53,392	60,518	13.3
21	Mobridge	46,839	50,820	8.5
22	Redfield	44,120	47,807	8.4
23	Webster	41,403	45,281	9.4
24	Freeman	39,356	43,747	11.2
25	Salem	38,337	42,531	10.9

County Rankings By Gross Sales & Use Taxable Items
January-October 1989 and 1990
(In $000's)

		January-October 1989	January-October 1990	Percent Change
1	Minnehaha	2,397,047	2,667,538	11.3
2	Pennington	1,411,500	1,532,791	8.6
3	Brown	552,836	605,673	9.6
4	Davison	357,253	400,255	12.0
5	Yankton	363,490	381,339	4.9
6	Codington	360,173	390,353	8.4
7	Lawrence	337,127	364,121	8.0
8	Beadle	355,848	374,790	5.3
9	Union	116,538	364,237	212.5
10	Brookings	258,870	278,283	7.5
11	Hughes	199,205	202,072	1.4
12	Lincoln	131,297	135,439	3.2
13	Lake	130,314	137,558	5.6
14	Grant	85,449	126,943	48.6
15	Meade	92,981	115,339	24.0
16	Hutchinson	83,504	90,913	8.9
17	Tripp	80,757	92,978	15.1
18	Clay	81,198	84,610	4.2
19	Charles Mix	76,073	78,305	2.9
20	Brule	67,707	75,810	12.0
21	Roberts	63,200	69,833	10.5
22	Butte	62,405	70,192	12.5
23	Turner	64,736	69,308	7.1
24	Walworth	64,747	67,076	3.6
25	McCook	61,335	66,148	7.8

Taxable Sales





City Rankings By Taxable Sales
September-October 1989 and 1990
(In $000's)

		September-October 1989	September-October 1990	Percent Change
1	Sioux Falls	208,536	224,352	7.6
2	Rapid City	129,003	139,359	8.0
3	Aberdeen	44,542	48,325	8.5
4	Watertown	34,539	36,259	5.0
5	Mitchell	26,651	28,004	5.1
6	Brookings	23,573	26,555	12.7
7	Yankton	23,665	25,744	8.8
8	Huron	19,664	20,237	2.9
9	Pierre	19,936	20,036	0.5
10	Spearfish	11,602	12,769	10.1
11	Vermillion	9,255	10,224	10.5
12	Madison	8,479	9,814	15.7
13	Sturgis	7,497	8,713	16.2
14	Winner	6,766	7,721	14.1
15	Milbank	6,717	7,080	5.4
16	Lead	5,340	6,955	30.2
17	Deadwood	5,206	6,831	31.2
18	Belle Fourche	6,233	6,355	2.0
19	Mobridge	5,228	5,632	7.7
20	Wall	4,923	5,158	4.8
21	Custer	4,577	5,028	9.9
22	Redfield	4,402	4,641	5.4
23	Chamberlain	4,180	4,291	2.7
24	Webster	4,043	4,268	5.6
25	Hot Springs	3,882	4,086	5.3

County Rankings By Taxable Sales
September-October 1989 and 1990
(In $000's)

		September-October 1989	September-October 1990	Percent Change
1	Minnehaha	218,406	234,372	7.3
2	Pennington	139,009	149,947	7.9
3	Brown	49,013	53,294	8.7
4	Codington	35,115	36,810	4.8
5	Lawrence	23,348	29,662	27.0
6	Davison	27,168	28,616	5.3
7	Brookings	25,421	28,464	12.0
8	Yankton	24,730	26,673	7.9
9	Beadle	20,375	21,034	3.2
10	Hughes	20,504	20,606	0.5
11	Meade	10,273	11,666	13.6
12	Clay	10,190	11,215	10.1
13	Lake	9,069	10,429	15.0
14	Lincoln	8,504	8,622	1.4
15	Grant	8,078	8,285	2.6
16	Tripp	6,958	7,976	14.6
17	Charles Mix	6,331	7,779	22.9
18	Butte	7,395	7,589	2.6
19	Walworth	6,634	7,138	7.6
20	Hutchinson	6,167	6,352	3.0
21	Union	5,795	6,344	9.5
22	Brule	5,191	5,674	9.3
23	Moody	5,044	5,524	9.5
24	Roberts	5,598	5,511	-1.6
25	Spink	5,145	5,465	6.2

City Rankings By Taxable Sales
January-October 1989 and 1990
(In $000's)

		January-October 1989	January-October 1990	Percent Change
1	Sioux Falls	974,820	1,067,019	9.5
2	Rapid City	606,948	662,779	9.2
3	Aberdeen	213,481	226,657	6.2
4	Watertown	162,922	173,211	6.3
5	Mitchell	124,237	138,848	11.8
6	Yankton	112,214	122,933	9.6
7	Brookings	109,437	117,385	7.3
8	Pierre	98,175	101,192	3.1
9	Huron	94,440	98,632	4.4
10	Spearfish	55,279	62,251	12.6
11	Sturgis	38,317	48,091	25.5
12	Madison	41,591	45,450	9.3
13	Vermillion	41,146	42,170	2.5
14	Milbank	33,541	36,316	8.3
15	Winner	34,281	36,304	5.9
16	Deadwood	25,430	35,993	41.5
17	Lead	31,384	34,343	9.4
18	Belle Fourche	28,892	32,863	13.7
19	Custer	26,977	29,168	8.1
20	Wall	26,755	28,251	5.6
21	Mobridge	26,321	27,849	5.8
22	Redfield	21,286	22,612	6.2
23	Hot Springs	20,431	21,689	6.2
24	Chamberlain	20,452	21,230	3.8
25	Webster	19,325	20,702	7.1

County Rankings By Taxable Sales
January-October 1989 and 1990
(In $000's)

		January-October 1989	January-October 1990	Percent Change
1	Minnehaha	1,020,445	1,113,642	9.1
2	Pennington	665,679	725,375	9.0
3	Brown	234,647	249,895	6.5
4	Codington	166,110	175,712	5.8
5	Davison	126,888	141,579	11.6
6	Lawrence	117,348	139,765	19.1
7	Yankton	116,762	127,078	8.8
8	Brookings	117,954	126,273	7.1
9	Hughes	101,310	104,110	2.8
10	Beadle	99,221	102,039	2.8
11	Meade	53,291	65,928	23.7
12	Lake	44,643	48,482	8.6
13	Clay	45,760	46,921	2.5
14	Lincoln	39,685	42,781	7.8
15	Grant	39,659	42,566	7.3
16	Butte	34,593	39,052	12.9
17	Tripp	35,333	37,485	6.1
18	Walworth	33,537	35,059	4.5
19	Charles Mix	31,307	33,749	7.8
20	Union	29,681	32,070	8.0
21	Custer	29,085	31,431	8.1
22	Hutchinson	29,140	29,945	2.8
23	Brule	25,145	27,563	9.6
24	Roberts	26,647	27,242	2.2
25	Spink	25,218	26,337	4.4

SOUTH DAKOTA
Data Supplement

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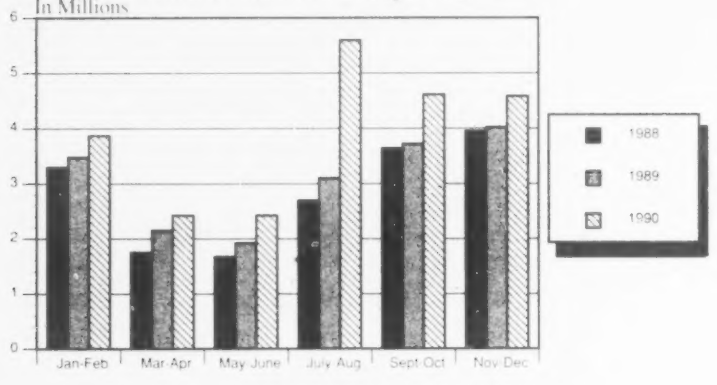
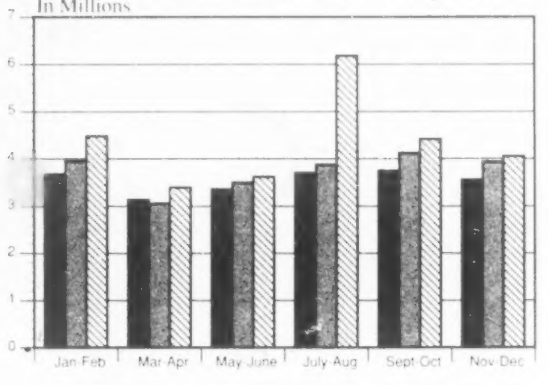
Excise Tax Remittance Comparisons



Sales & Use Tax Remittance Comparisons



EXCISE TAX REMITTANCE COMPARISONS (STATE PORTION ONLY)

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1987	% CHANGE	YEAR 1988	% CHANGE
Jan-Feb	Mar-Apr	1,978,660.88	23.62	1,754,051.46	-11.4
Mar-Apr	May-June	1,874,931.53	28.66	1,675,251.63	10.65
May-June	July-Aug	2,641,250.27	15.06	2,695,818.35	2.07
July-Aug	Sept-Oct	3,371,464.08	2.48	3,639,150.83	7.94
Sept-Oct	Nov-Dec	3,510,594.93	12.39	3,950,716.67	12.54
Nov-Dec	Jan-Feb	3,298,202.18	6.62	3,478,422.27	5.46

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1989	% CHANGE	YEAR 1990	% CHANGE
Jan-Feb	Mar-Apr	2,151,704.80	22.74	2,421,452.90	12.54
Mar-Apr	May-June	1,920,429.92	13.56	2,421,278.34	27.30
May-June	July-Aug	3,097,636.27	14.91		
July-Aug	Sept-Oct	3,717,513.13	2.15		
Sept-Oct	Nov-Dec	4,018,801.07	1.72		
Nov-Dec	Jan-Feb	3,864,850.21	11.11		

**COLLECTIONS MADE BY STATE	YEAR 1990	% CHANGE
Mar-Apr		
May-June		
July-Aug	5,594,653.86	80.61
Sept-Oct	4,612,322.3	24.07
Nov-Dec	4,582,036.7	14.2
Jan-Feb		

SALES & USE TAX REMITTANCE COMPARISONS (STATE PORTION ONLY)

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1987	% CHANGE	YEAR 1988	% CHANGE
Jan-Feb	Mar-Apr	27,705,025.82	2.30	31,350,049.55	13.16
Mar-Apr	May-June	30,522,676.38	7.56	33,603,712.63	10.09
May-June	July-Aug	33,517,155.17	5.61	37,065,627.38	10.5
July-Aug	Sept-Oct	35,908,368.46	4.18	37,517,797.00	4.22
Sept-Oct	Nov-Dec	34,888,503.20	3.77	35,594,980.27	2.02
Nov-Dec	Jan-Feb	36,849,827.85	8.20	39,574,138.84	7.39

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1989	% CHANGE	YEAR 1990	% CHANGE
Jan-Feb	Mar-Apr	30,604,668.66	2.38	33,928,818.75	10.86
Mar-Apr	May-June	35,015,161.00	4.20	36,202,249.30	3.39
May-June	July-Aug	38,767,971.16	4.59		
July-Aug	Sept-Oct	41,203,887.02	9.82		
Sept-Oct	Nov-Dec	39,377,161.86	10.63		
Nov-Dec	Jan-Feb	41,480,266.31	4.82		

**COLLECTIONS MADE BY STATE	YEAR 1990	% CHANGE
Mar-Apr		
May-June		
July-Aug	61,781,289.01	59.36
Sept-Oct	44,127,764.38	7.1
Nov-Dec	40,545,368.73	2.97
Jan-Feb		

**Due to changes in reporting periods and due dates of returns, we will report only collections made. For example: Collections made during the July-Aug 1990 period may include the May monthly, June monthly, July monthly due on Aug 20, the May-June bi-monthly and previous months delinquencies.

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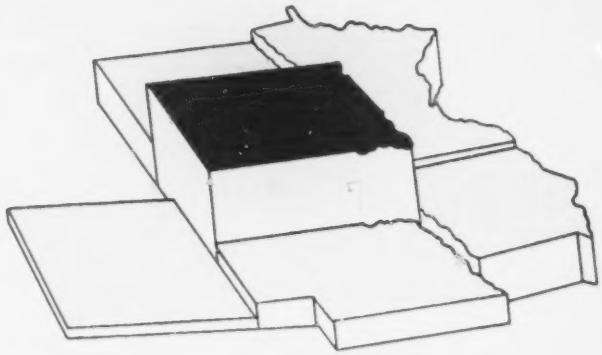
SOUTH DAKOTA Data Supplement

March, 1991
Vol. VIII, No. 1



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*** South Dakota's retail sales for the Christmas months of November-December were up 7.6%**

*** Top Ten Cities showed increases of 8.2%**

*** The more rural counties gained 6.0%**

The Christmas Season receipts for South Dakota retailers increased an averaged 7.6% for the state for the same two month period in 1989. Performance correlated with community size. The largest two counties, Minnehaha and Pennington, had an average increased performance of 8.9%. The remaining eight counties of the top ten (see chart below for names) reported gains of 7.0% and the more rural counties grew at a 6.0% rate during the bimonthly.

Brown county was the outstanding performer for the Christmas season with a growth rate of 14.0% over 1989 sales. The influence of the new mall on the community's ability to capture retail activity is a possible explanation. Wholesale trade and the retail sale of goods increased 15.9% and the tax on utilities increased by 32.5%. These strong gains offset a considerable decrease (14.2%) in taxable sales in the manufacturing sector to clinch this bimonthlies' top spot for Brown county.

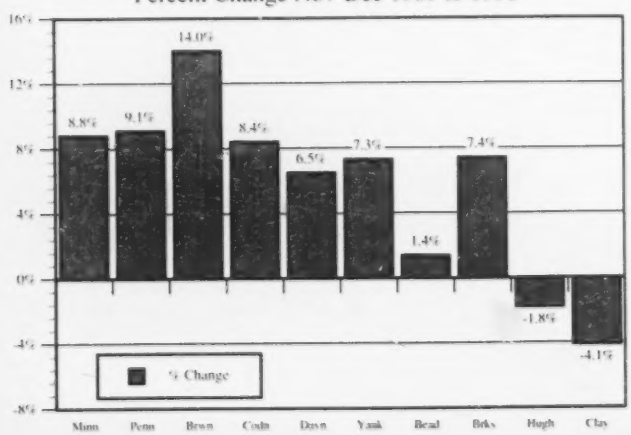
Of the top ten counties, Davison county was the top performer for the year. Retailers in Davison reported gains of 10.6% in 1990 over 1989. Minnehaha and Pennington tied for second place with gains of 9.0%. Interestingly, the business person profiting from Davison county's strong performance is not the mainstreet vendor of goods. Taxable sales in the retail goods sector increased only 5.2% for the year or about half the overall reported gain. The strength in retail sales is in the wholesale trade (47.9%), services (17.2%) and manufacturing (13.8%) sectors.

The other seven counties that in addition to Davison county comprise the "next eight" of the top ten counties fared worse in 1990 than their rural neighbors. Including Davison county's help, the "next eight" counties averaged an increase of only 4.7%. That compares to the more rural counties' average gain of 7.8%. The rural counties' greatest gains were in the areas of construction (58.7%) and the category of finance, insurance and real estate (52.1%). The sale of services (13.2%) outperformed the sale of goods (5.4%) in these rural areas.

The national recession has shown itself in the nation's retail sales performance and its consumer confidence. Sales decreased 1.7% in the January-February bimonthly and the January national index of consumer sentiment continued at the low level of 66.8. One year prior in January of 1990, the index was 93.0.

Selected Taxable Sales

Percent Change Nov-Dec 1989 to 1990



BIMONTHLY PERIODS % change from previous year	JAN-FEB 1990	MAR-APR 1990	MAY-JUN 1990	JUL-AUG 1990	SEP-OCT 1990	NOV-DEC 1990
NATIONAL RETAIL SALES (1&2)	5.9%	-4.3%	3.0%	2.9%	3.7%	3.1%
NATIONAL INDEX OF CONSUMER SENTIMENT (2&3)	93.0	91.3	90.6	88.2	72.8	66.0
SO. DAK. RETAIL SALES (5)	9.5%	6.9%	5.8%	9.8%	7.3%	7.6%
COUNTIES OF LARGEST TEN CITIES (4&5)	10.0%	7.5%	6.6%	9.0%	7.2%	8.2%
ALL OTHER COUNTIES (5)	8.4%	5.2%	3.8%	11.8%	7.7%	6.0%

(1) CURRENT DOLLARS
(2) SURVEY OF CURRENT BUSINESS, U.S. DEPARTMENT OF COMMERCE
(3) FIRST MONTH IN PERIOD, (1ST QTR. 1966=100)
(4) LARGEST TEN CITIES BY POPULATION
(5) SELECTED RETAIL SALES

SOUTH DAKOTA DATA SUPPLEMENT

March, 1991 **Vol. VIII, No. 1**

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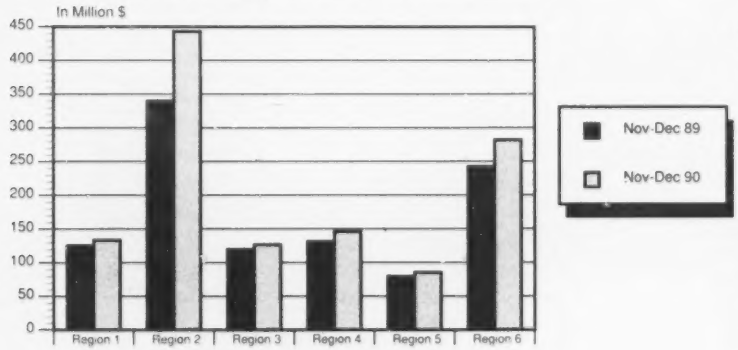
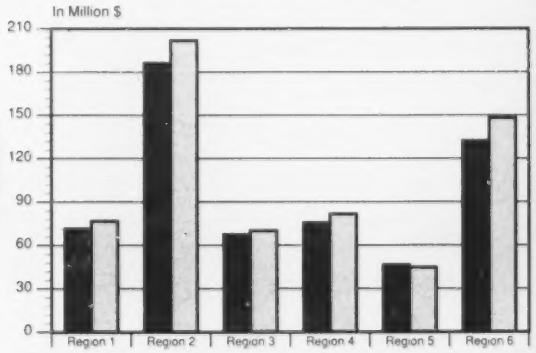
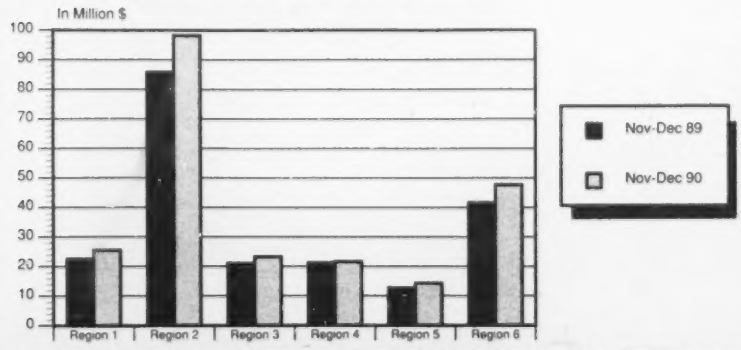
Division G: Retail Trade - Gross Sales



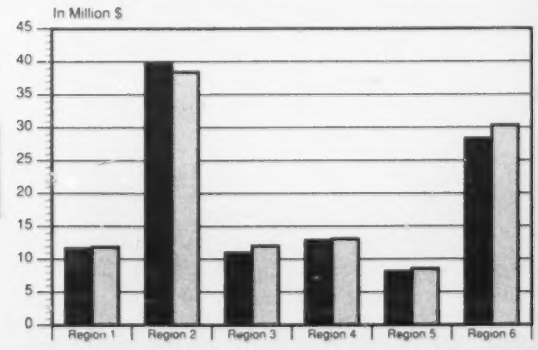
Division G: Retail Trade - Taxable Sales



Division I: Services - Gross Sales



Division I: Services - Taxable Sales



Note: Because of continued updates, sales tax data is subject to revision.
For further information on sales tax data, contact Nancy Nelson at the Business Research Bureau

TAXABLE SALES
BY BUSINESS CLASSIFICATION

TOP TEN COUNTIES
NOVEMBER-DECEMBER
1989 AND 1990
(In Dollars)

BEADLE COUNTY

	November-December 1989	November-December 1990	Percent Change
Construction	$41,717	$54,772	
Manufacturing	$384,585	$342,658	-10.9
Trans., Comm., Elec., Gas and Sanitary Serv.	$719,487	$434,548	-39.6
Wholesale Trade	$1,242,770	$1,342,255	8.0
Retail Trade	$16,297,091	$16,809,479	3.1
Fin., Ins., & Real Estate	$129,540	$158,423	22.3
Services	$2,890,930	$2,854,018	-1.3
Other	$184,722	$196,748	6.5
COUNTY TOTAL	$21,890,842	$22,192,901	1.4

BROOKINGS COUNTY

Construction	N/A	N/A	
Manufacturing	$1,676,362	$2,528,652	50.8
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,990,177	$1,960,903	-1.5
Wholesale Trade	$991,397	$934,720	-5.7
Retail Trade	$18,929,404	$20,457,320	8.1
Fin., Ins., & Real Estate	$232,720	$237,414	2.0
Services	$3,095,474	$2,759,764	-10.8
Other	$101,161	$129,780	28.3
COUNTY TOTAL	$27,016,695	$29,008,553	7.4

BROWN COUNTY

Construction	$123,284	N/A	
Manufacturing	$2,293,921	$1,966,923	-14.3
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,999,953	$2,651,436	32.6
Wholesale Trade	$4,796,432	$5,560,697	15.9
Retail Trade	$36,624,974	$42,482,189	16.0
Fin., Ins., & Real Estate	$480,874	$524,052	9.0
Services	$6,786,230	$7,025,961	3.5
Other	$225,837	$568,324	151.7
COUNTY TOTAL	$53,331,505	$60,779,582	14.0

CLAY COUNTY

Construction	N/A	N/A	
Manufacturing	$244,439	$134,821	-44.8
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,440,662	$1,447,675	0.5
Wholesale Trade	$9,893	$27,130	174.2
Retail Trade	$6,827,441	$6,435,996	-5.7
Fin., Ins., & Real Estate	$150,370	$119,758	-20.4
Services	$1,045,252	$1,144,533	9.5
Other	$47,072	$51,557	9.5
COUNTY TOTAL	$9,765,129	$9,361,470	-4.1

CODINGTON COUNTY

Construction	$86,312	$86,896	0.7
Manufacturing	$1,229,174	$1,145,925	-6.8
Trans., Comm., Elec., Gas and Sanitary Serv.	$3,176,461	$3,091,055	-2.7
Wholesale Trade	$2,196,304	$2,505,224	14.1
Retail Trade	$28,596,123	$31,525,572	10.2
Fin., Ins., & Real Estate	$328,880	$402,381	22.3
Services	$3,927,066	$4,063,609	3.5
Other	$174,284	$221,486	27.1
COUNTY TOTAL	$39,714,604	$43,042,148	8.4

DAVISON COUNTY

	November-December 1989	November-December 1990	Percent Change
Construction	$163,959	$145,712	-11.1
Manufacturing	$634,186	$601,917	-5.1
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,119,843	$1,204,628	7.6
Wholesale Trade	$2,471,484	$2,511,470	1.6
Retail Trade	$21,248,989	$22,545,697	6.1
Fin., Ins., & Real Estate	$203,672	$174,781	-14.2
Services	$3,068,381	$3,529,790	15.0
Other	$117,758	$208,722	77.2
COUNTY TOTAL	$29,028,272	$30,922,717	6.5

HUGHES COUNTY

Construction	$1,003,000	$493,527	-50.8
Manufacturing	$239,141	$277,040	15.8
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,573,599	$1,392,629	-11.5
Wholesale Trade	$793,394	$858,967	8.3
Retail Trade	$16,004,806	$15,823,307	-1.1
Fin., Ins., & Real Estate	$258,497	$289,537	12.0
Services	$3,465,076	$3,789,320	9.4
Other	$151,027	$130,574	-13.5
COUNTY TOTAL	$23,488,540	$23,054,901	-1.8

MINNEHAHA COUNTY

Construction	$105,253	$67,400	-36.0
Manufacturing	$6,402,395	$6,784,092	6.0
Trans., Comm., Elec., Gas and Sanitary Serv.	$3,716,980	$9,138,499	145.9
Wholesale Trade	$28,414,919	$29,492,566	3.8
Retail Trade	$165,611,257	$181,761,738	9.8
Fin., Ins., & Real Estate	$3,835,981	$3,982,223	3.8
Services	$34,913,787	$33,203,510	-4.9
Other	$778,178	$785,051	0.9
COUNTY TOTAL	$243,778,750	$265,215,079	8.8

PENNINGTON COUNTY

Construction	$635,269	$663,997	4.5
Manufacturing	$2,628,805	$2,852,141	8.5
Trans., Comm., Elec., Gas and Sanitary Serv.	$3,891,542	$3,994,893	2.7
Wholesale Trade	$9,450,315	$10,600,071	12.2
Retail Trade	$93,209,413	$102,444,827	9.9
Fin., Ins., & Real Estate	$1,945,133	$2,032,595	4.5
Services	$20,881,556	$22,188,597	6.3
Other	$3,149,989	$3,421,873	8.6
COUNTY TOTAL	$135,792,022	$148,198,994	9.1

YANKTON COUNTY

Construction	$323,243	$357,732	10.7
Manufacturing	$1,005,280	$876,350	-12.8
Trans., Comm., Elec., Gas and Sanitary Serv.	$259,999	$280,950	8.1
Wholesale Trade	$1,114,697	$1,139,284	2.2
Retail Trade	$20,480,927	$22,107,588	7.9
Fin., Ins., & Real Estate	$213,336	$227,924	6.8
Services	$3,025,777	$3,363,086	11.1
Other	$92,386	$111,630	20.8
COUNTY TOTAL	$26,515,645	$28,464,544	7.3

TAXABLE SALES
Counties and Selected Cities in South Dakota
November-December 1989 and 1990
(In $000's)

REGION I

	November-December		%
	1989	1990	Change
Brookings	27,067	29,009	7.4
Brookings	24,954	26,946	8.0
Elkton	520	571	9.8
Volga	718	733	2.1
Clark	2,085	2,237	7.3
Clark	1,554	1,628	4.8
Codington	39,715	43,042	8.4
Watertown	39,110	42,491	8.6
Deuel	3,636	3,775	3.8
Clear Lake	2,674	2,696	0.8
Gary	240	256	6.7
Toronto	461	517	12.1
Grant	8,879	9,352	5.3
Big Stone C.	677	828	22.3
Milbank	7,578	7,999	5.6
Hamlin	2,461	2,408	-2.2
Bryant	507	534	5.3
Castlewood	381	516	35.4
Estelline	755	557	-26.2
Hayti	481	434	-9.8
Lake Norden	176	171	-2.8
Kingsbury	4,512	4,762	5.5
Arlington	1,234	1,092	-11.5
De Smet	1,991	2,363	18.7
Lake Preston	652	665	2.0
Lake	9,898	10,107	2.1
Madison	9,215	9,486	2.9
Miner	2,105	2,415	14.7
Howard	1,663	1,888	13.5
Moody	5,137	5,836	13.6
Colman	3,003	3,129	4.2
Flandreau	1,888	2,159	14.4
TOTAL	105,445	112,943	7.1

REGION II

	November-December		%
	1989	1990	Change
Clay	9,765	9,361	-4.1
Vermillion	8,801	8,421	-4.3
Lincoln	8,811	8,913	1.2
Canton	3,085	3,414	10.7
Lennox	1,740	1,732	-0.5
McCook	3,283	3,397	3.5
Bridgewater	497	492	-1.0
Canistota	400	434	8.5
Salem	1,917	1,966	2.6
Minnehaha	243,779	265,215	8.8
Baltic	538	593	10.2
Brandon	1,819	1,514	-16.8
Colton	718	823	14.6
Dell Rapids	1,873	1,844	-1.5
Garretson	1,038	992	-4.4
Hartford	580	629	8.4
Sioux Falls	233,530	254,961	9.2
Turner	4,821	4,760	-1.3
Centerville	684	553	-19.2
Marion	1,756	1,750	-0.3
Parker	849	821	-3.3
Union	6,792	7,246	6.7
Alcester	1,547	1,630	5.4
Beresford	1,962	1,851	-5.7
Elk Point	1,218	1,270	4.3
TOTAL	277,251	298,892	7.8

REGION III

	November-December		%
	1989	1990	Change
Aurora	2,437	2,374	-2.6
Plankinton	1,548	1,576	1.8
Bon Homme	4,859	5,034	3.6
Avon	1,067	1,106	3.7
Scotland	922	1,008	9.3
Springfield	686	666	-2.9
Tabor	981	1,097	11.8
Tyndall	1,165	1,138	-2.3
Brule	5,744	6,031	5.0
Chamberlain	4,627	4,691	1.4
Kimball	938	1,019	8.6
Charles Mix	7,179	6,999	-2.5
Geddes	200	213	6.5
Lake Andes	963	965	0.2
Platte	3,156	3,004	-4.8
Wagner	2,640	2,567	-2.8
Davison	29,028	30,923	6.5
Mitchell	28,404	30,194	6.3
Douglas	2,490	2,529	1.6
Armour	1,129	1,105	-2.1
Corsica	1,025	1,066	4.0
Gregory	4,739	4,710	-0.6
Burke	1,122	994	-11.4
Gregory	2,563	2,649	3.4
Hanson	759	800	5.4
Alexandria	449	463	3.1
Emery	247	254	2.8
Hutchinson	7,159	7,592	6.0
Freeman	2,776	2,843	2.4
Menno	1,197	1,130	-5.6
Parkston	2,133	2,220	4.1
Tripp	652	638	-2.1
Jerauld	1,737	1,738	0.1
Wess. Sprgs.	1,506	1,488	-1.2
Sanborn	1,090	1,153	5.8
Woonsocket	738	809	9.6
Yankton	26,516	28,465	7.4
Yankton	25,605	27,534	7.5
TOTAL	93,737	98,348	4.9

REGION IV

	November-December		%
	1989	1990	Change
Beadle	21,891	22,193	1.4
Huron	21,022	21,225	1.0
Brown	53,332	60,780	14.0
Aberdeen	48,175	55,108	14.4
Groton	1,547	1,573	1.7
Day	5,430	5,367	-1.2
Bristol	292	391	33.9
Waubay	263	310	17.9
Webster	4,420	4,219	-4.5
Edmunds	2,791	2,688	-3.7
Bowdle	662	573	-13.4
Hosmer	283	270	-4.6
Ipswich	1,402	1,413	0.8
Roscoe	365	357	-2.2
Faulk	1,723	2,024	17.5
Faulkton	1,234	1,554	25.9
Hand	4,092	3,857	-5.7
Miller	3,728	3,524	-5.5
McPherson	2,012	2,007	-0.2
Eureka	1,352	1,325	-2.0
Leola	491	469	-4.5
Marshall	3,401	3,568	4.9
Britton	2,319	2,373	2.3
Roberts	6,120	6,275	2.5
Sisseton	3,924	4,062	3.5
Wilmot	783	821	4.9
Spink	5,734	5,709	-0.4
Doland	250	251	0.4
Redfield	4,725	4,774	1.0
TOTAL	106,526	114,468	7.5

REGION V

	November-December		%
	1989	1990	Change
Buffalo	16	20	25.0
Campbell	1,330	1,279	-3.8
Herreid	681	708	4.0
Pollock	552	491	-11.1
Corson	593	675	13.8
McIntosh	150	174	16.0
McLaughlin	213	270	26.8
Dewey	3,129	1,682	-46.2
Eagle Butte	2,062	1,171	-43.2
Isabel	331	120	-63.7
Timber Lake	621	295	-52.5
Haakon	2,389	2,567	7.5
Philip	2,127	2,223	4.5
Hughes	23,489	23,055	-1.8
Blunt	480	468	-2.5
Pierre	22,828	22,382	-2.0
Hyde	1,533	1,593	3.9
Highmore	1,506	1,564	3.9
Jones	1,979	1,890	-4.5
Murdo	1,838	1,784	-2.9
Lyman	2,435	2,572	5.6
Oacoma	1,073	1,130	5.3
Presho	649	723	11.4
Mellette	630	585	-7.1
White River	545	486	-10.8
Perkins	3,782	3,886	2.7
Bison	672	680	1.2
Lemmon	2,863	2,917	1.9
Potter	3,093	3,107	0.5
Gettysburg	2,247	2,242	-0.2
Hoven	759	764	0.7
Stanley	2,433	2,704	11.1
Ft. Pierre	2,412	2,681	11.2
Sully	1,162	1,231	5.9
Onida	988	1,072	8.5
Tripp	8,064	8,634	7.1
Winner	7,773	8,229	5.9
Todd	1,948	513	-73.7
Mission	1,610	415	-74.2
Walworth	7,674	8,027	4.6
Mobridge	6,158	6,545	6.3
Selby	1,241	1,195	-3.7
Ziebach	343	177	-48.4
Dupree	336	172	-48.8
TOTAL	66,022	55,679	-15.7

REGION VI

	November-December		%
	1989	1990	Change
Bennett	2,106	2,245	6.6
Martin	2,060	2,226	8.1
Butte	7,595	7,943	4.6
Belle Fche.	6,211	6,572	5.8
Newell	1,192	1,205	1.1
Custer	3,595	4,320	20.2
Custer	3,340	4,040	21.0
Fall River	4,878	5,217	6.9
Edgemont	797	742	-6.9
Hot Sprgs.	3,979	4,360	9.6
Harding	951	909	-4.4
Buffalo	810	750	-7.4
Jackson	1,275	1,403	10.0
Kadoka	1,024	1,101	7.5
Lawrence	23,377	32,583	39.4
Deadwood	5,441	4,783	-12.1
Lead	6,515	9,905	52.0
Spearfish	10,386	13,897	33.8
Whitewood	789	698	-11.5
Meade	11,308	12,348	9.2
Faith	1,066	1,112	4.3
Sturgis	8,472	9,109	7.5
Pennington	135,792	148,199	9.1
Keystone	289	396	37.0
Rapid City	129,189	141,362	9.4
Wall	3,632	3,525	-2.9
Shannon	640	174	-72.8
Pine Ridge	192	142	-26.0
Washabaugh	163	115	-29.4
TOTAL	191,680	215,456	12.4
STATE TOTAL	840,661	895,786	6.6

*NOTE: Includes only counties;total does not include sales that cannot be identified on a county basis such as public utilities.

Taxable Sales
Counties and Selected Cities in South Dakota
January-December 1989 and 1990
(In $000's)

REGION I

	January-December 1989	January-December 1990	% Change
Brookings	144,971	155,313	7.1
Brookings	134,417	144,358	7.4
Elkton	2,368	2,522	6.5
Volga	3,980	4,149	4.2
Clark	11,339	11,619	2.5
Clark	8,694	8,858	1.9
Codington	205,825	218,785	6.3
Watertown	202,053	215,731	6.8
Deuel	18,721	19,358	3.4
Clear Lake	13,800	13,888	0.6
Gary	1,423	1,495	5.1
Toronto	2,059	2,385	15.8
Grant	48,538	51,936	7.0
Big Stone C.	3,718	4,081	9.8
Milbank	41,130	44,320	7.8
Hamlin	14,833	15,104	1.8
Bryant	3,150	3,521	11.8
Castlewood	1,786	2,291	28.3
Estelline	3,842	3,722	3.1
Hayti	2,717	2,644	-2.7
Lake Norden	1,021	997	-2.4
Kingsbury	23,395	26,405	12.9
Arlington	6,488	6,416	-1.1
De Smet	10,509	13,453	28.0
Lake Preston	3,450	3,658	6.0
Lake	54,541	58,599	7.4
Madison	50,810	54,944	8.1
Miner	11,269	12,715	12.8
Howard	9,142	10,450	14.3
Moody	29,963	31,303	4.5
Colman	18,064	18,486	2.3
Flandreau	10,489	11,118	6.0
TOTAL	563,395	601,137	6.7

REGION II

	January-December 1989	January-December 1990	% Change
Clay	55,526	[illegible]	1.4
Vermillion	49,947	50,602	1.3
Lincoln	48,496	51,745	6.7
Canton	17,708	19,232	8.6
Lennox	8,922	8,764	-1.8
McCook	18,548	18,962	2.2
Bridgewater	2,806	2,791	-0.5
Canistota	2,093	2,339	11.8
Salem	10,720	11,033	2.9
Minnehaha	1,264,224	1,379,211	9.1
Baltic	3,022	3,258	7.8
Brandon	10,229	10,393	1.6
Colton	3,762	4,175	11.0
Dell Rapids	11,291	11,565	2.4
Garretson	6,163	6,030	-2.2
Hartford	3,569	3,584	0.4
Sioux Falls	1,209,568	1,322,285	9.3
Turner	25,573	26,297	2.8
Centerville	3,444	3,528	2.4
Marion	9,721	9,857	1.4
Parker	4,251	4,358	2.5
Union	36,474	39,353	7.9
Alcester	8,163	8,562	4.9
Beresford	11,596	11,349	-2.1
Elk Point	6,964	7,161	2.8
TOTAL	1,448,841	1,571,862	8.5

REGION III

	January-December 1989	January-December 1990	% Change
Aurora	12,499	12,548	0.4
Plankinton	8,275	8,555	3.4
Bon Homme	25,504	26,873	5.4
Avon	5,170	5,173	0.1
Scotland	4,560	5,002	9.7
Springfield	3,930	4,199	6.8
Tabor	5,088	5,473	7.6
Tyndall	6,581	6,901	4.9
Brule	30,889	33,613	8.8
Chamberlain	25,080	25,924	3.4
Kimball	5,139	5,556	8.1
Charles Mix	38,485	40,785	6.0
Geddes	1,020	1,051	3.0
Lake Andes	5,377	5,606	4.3
Platte	17,216	17,670	2.6
Wagner	13,441	15,000	11.6
Davison	155,916	172,498	10.6
Mitchell	152,645	169,038	10.7
Douglas	12,879	13,405	4.1
Armour	5,768	5,792	0.4
Corsica	5,356	5,759	7.5
Gregory	24,031	25,154	4.7
Burke	6,017	6,268	4.2
Gregory	12,436	13,030	4.8
Hanson	5,039	4,924	-2.3
Alexandria	2,995	2,615	-12.7
Emery	1,535	1,718	11.9
Hutchinson	36,299	37,587	3.5
Freeman	14,101	14,526	3.0
Menno	5,363	5,697	6.2
Parkston	11,803	12,113	2.6
Tripp	3,249	3,105	-4.4
Jerauld	8,594	8,714	1.4
Wess. Sprgs.	7,654	7,662	0.1
Sanborn	6,152	6,357	3.3
Woonsocket	4,385	4,415	0.7
Yankton	143,278	155,765	8.7
Yankton	137,899	150,689	9.3
TOTAL	499,565	538,223	7.7

REGION IV

	January-December 1989	January-December 1990	% Change
Beadle	121,112	124,241	2.6
Huron	115,466	119,867	3.8
Brown	287,978	310,707	7.9
Aberdeen	262,121	280,607	7.1
Groton	8,092	8,275	2.3
Day	28,971	30,406	5.0
Bristol	1,322	1,649	24.7
Waubay	1,467	1,632	11.2
Webster	23,745	24,921	5.0
Edmunds	14,731	14,847	0.8
Bowdle	3,330	3,286	-1.3
Hosmer	1,413	1,368	-3.2
Ipswich	7,238	7,409	2.4
Roscoe	2,272	2,274	0.1
Faulk	9,341	9,919	6.2
Faulkton	6,446	7,117	10.4
Hand	20,646	20,647	0.0
Miller	18,805	18,700	-0.6
McPherson	9,847	9,554	-3.0
Eureka	6,841	6,729	-1.6
Leola	2,614	2,426	-7.2
Marshall	18,537	18,731	1.0
Britton	12,140	12,636	4.1
Roberts	32,767	33,534	2.3
Sisseton	20,414	21,196	3.8
Wilmot	4,209	4,393	4.4
Spink	30,952	32,038	3.5
Doland	1,258	1,094	-13.0
Redfield	26,011	27,385	5.3
TOTAL	574,882	604,624	5.2

REGION V

	January-December 1989	January-December 1990	% Change
Buffalo	100	108	8.0
Campbell	7,100	7,727	8.8
Herreid	3,735	4,042	8.2
Pollock	2,873	3,241	12.8
Corson	3,147	3,245	3.1
McIntosh	806	761	-5.6
McLaughlin	1,131	1,244	10.0
Dewey	15,820	12,149	-23.2
Eagle Butte	10,087	8,379	-16.9
Isabel	1,947	929	-52.3
Timber Lake	3,068	2,269	-26.0
Haakon	12,762	13,936	9.2
Philip	11,534	12,394	7.5
Hughes	124,799	127,260	2.0
Blunt	2,565	2,462	-4.0
Pierre	121,094	123,669	2.1
Hyde	9,037	8,645	-4.3
Highmore	8,910	8,519	-4.4
Jones	12,650	12,968	2.5
Murdo	11,706	12,026	2.7
Lyman	14,474	16,006	10.6
Oacoma	6,872	7,578	10.3
Presho	3,456	4,190	21.2
Mellette	3,457	3,464	0.2
White River	3,006	2,952	-1.8
Perkins	19,993	20,275	1.4
Bison	3,571	3,404	-4.7
Lemmon	15,408	15,785	2.4
Potter	16,250	16,670	2.6
Gettysburg	12,073	12,148	0.6
Hoven	3,699	3,999	8.1
Stanley	15,222	15,786	3.7
Ft. Pierre	15,082	15,646	3.7
Sully	6,719	7,020	4.5
Onida	5,463	5,933	8.6
Tripp	43,397	46,146	6.3
Winner	42,106	44,561	5.8
Todd	11,234	5,813	-48.3
Mission	9,144	4,718	-48.4
Walworth	41,211	43,098	4.6
Mobridge	32,487	34,407	5.9
Selby	7,226	7,075	-2.1
Ziebach	1,966	1,407	-28.4
Dupree	1,926	1,382	-28.2
TOTAL	359,338	361,723	0.7

REGION VI

	January-December 1989	January-December 1990	% Change
Bennett	11,461	11,802	3.0
Martin	11,222	11,649	3.8
Butte	42,188	46,996	11.4
Belle Fche.	35,102	39,436	12.3
Newell	6,231	6,529	4.8
Custer	32,679	35,727	9.3
Custer	30,319	33,180	9.4
Fall River	29,847	30,805	3.2
Edgemont	4,670	4,125	-11.7
Hot Sprgs.	24,410	26,049	6.7
Harding	4,481	4,806	7.3
Buffalo	3,814	4,054	6.3
Jackson	9,731	10,989	12.9
Kadoka	6,755	7,603	12.6
Lawrence	140,725	172,411	22.5
Deadwood	30,880	40,811	32.2
Lead	37,899	44,256	16.8
Spearfish	65,665	76,167	16.0
Whitewood	4,730	4,799	1.5
Meade	64,599	78,300	21.2
Faith	5,828	5,933	1.8
Sturgis	48,430	57,225	18.2
Pennington	801,471	873,847	9.0
Keystone	15,663	16,819	7.4
Rapid City	736,672	804,368	9.2
Wall	30,387	31,777	4.6
Shannon	3,923	2,094	-46.6
Pine Ridge	1,126	915	-18.7
Washabaugh	994	810	-18.5
TOTAL	1,142,099	1,268,587	11.1
STATE TOTAL	4,588,120	4,946,156	7.8

*NOTE: Includes only counties;total does not include sales that cannot be identified on a county basis such as public utilities.

GROSS SALES & USE TAXABLE ITEMS
Counties and Selected Cities in South Dakota
January-December 1989 and 1990
(In $000's)

REGION I

	January-December 1989	January-December 1990	% Change
Brookings	314,526	339,984	8.1
Brookings	289,254	311,881	7.8
Elkton	7,932	8,903	12.2
Volga	6,825	7,048	3.3
Clark	52,046	55,919	7.4
Clark	42,986	47,737	11.1
Codington	472,221	486,555	3.0
Watertown	463,039	477,064	3.0
Deuel	39,305	42,280	7.6
Clear Lake	27,036	27,652	2.3
Gary	2,555	3,257	27.5
Toronto	7,114	8,020	12.7
Grant	103,746	150,084	44.7
Big Stone C.	4,407	4,767	8.2
Milbank	88,067	134,596	52.8
Hamlin	52,211	56,408	8.0
Bryant	8,746	10,464	19.6
Castlewood	5,005	5,685	13.6
Estelline	6,969	7,331	5.2
Hayti	6,745	7,194	6.7
Lake Norden	18,644	20,023	7.4
Kingsbury	70,821	72,122	1.8
Arlington	24,327	24,462	0.6
De Smet	20,000	22,708	13.5
Lake Preston	7,479	8,172	9.3
Lake	159,348	180,162	13.1
Madison	136,107	158,625	16.5
Miner	46,151	49,768	7.8
Howard	39,178	42,428	8.3
Moody	71,122	70,650	-0.7
Colman	34,289	33,100	-3.5
Flandreau	33,124	32,783	-1.0
TOTAL	1,381,497	1,503,932	8.9

REGION II

	January-December 1989	January-December 1990	% Change
Clay	101,994	104,846	2.8
Vermillion	89,124	93,058	4.4
Lincoln	167,879	167,227	-0.4
Canton	83,529	82,855	-0.8
Lennox	15,524	16,795	8.2
McCook	74,447	80,539	8.2
Bridgewater	9,855	10,413	5.7
Canistota	6,726	7,882	17.2
Salem	45,685	50,558	10.7
Minnehaha	2,963,920	3,314,621	11.8
Baltic	12,978	11,941	-8.0
Brandon	28,913	28,967	0.2
Colton	15,295	16,133	5.5
Dell Rapids	30,459	32,598	7.0
Garretson	17,131	18,412	7.5
Hartford	14,318	14,618	2.1
Sioux Falls	2,802,864	3,148,067	12.3
Turner	91,324	92,190	0.9
Centerville	11,628	12,114	4.2
Marion	13,890	14,627	5.3
Parker	35,681	34,133	-4.3
Union	154,608	474,838	207.1
Alcester	31,838	35,953	12.9
Beresford	50,535	54,877	8.6
Elk Point	23,572	24,850	5.4
TOTAL	3,554,172	4,234,261	19.1

REGION III

	January-December 1989	January-December 1990	% Change
Aurora	26,168	30,553	16.8
Plankinton	14,128	19,062	34.9
Bon Homme	64,655	72,965	12.9
Avon	11,854	11,376	-4.0
Scotland	9,713	11,441	17.8
Springfield	11,740	12,296	4.7
Tabor	8,073	12,544	55.4
Tyndall	22,151	23,165	4.6
Brule	82,550	92,039	11.5
Chamberlain	69,051	74,782	8.3
Kimball	11,567	13,906	20.2
Charles Mix	91,495	93,722	2.4
Geddes	7,289	6,849	-6.0
Lake Andes	10,187	10,344	1.5
Platte	41,191	41,399	0.5
Wagner	30,188	32,451	7.5
Davison	443,160	494,421	11.6
Mitchell	431,179	480,117	11.3
Douglas	35,522	37,597	5.8
Armour	12,705	11,797	-7.1
Corsica	18,973	21,666	14.2
Gregory	58,443	62,206	6.4
Burke	11,311	12,454	10.1
Gregory	29,992	34,108	13.7
Hanson	25,710	25,179	-2.1
Alexandria	13,351	13,063	-2.2
Emery	5,647	5,900	4.5
Hutchinson	113,309	119,285	5.3
Freeman	54,137	59,316	9.6
Menno	12,122	12,489	3.0
Parkston	28,723	29,851	3.9
Tripp	8,932	8,529	-4.5
Jerauld	45,604	44,710	-2.0
Wess. Sprgs.	29,115	30,740	5.6
Sanborn	22,874	24,925	9.0
Woonsocket	18,507	19,652	6.2
Yankton	459,863	477,816	3.9
Yankton	436,374	457,700	4.9
TOTAL	1,469,353	1,575,418	7.2

REGION IV

	January-December 1989	January-December 1990	% Change
Beadle	434,355	461,320	6.2
Huron	404,411	432,825	7.0
Brown	694,599	745,118	7.3
Aberdeen	634,461	677,108	6.7
Groton	22,790	27,604	21.1
Day	73,092	76,845	5.1
Bristol	9,531	9,632	1.1
Waubay	3,995	3,987	-0.2
Webster	50,206	53,827	7.2
Edmunds	48,172	54,047	12.2
Bowdle	13,343	12,883	-3.4
Hosmer	2,613	2,555	-2.2
Ipswich	19,512	23,335	19.6
Roscoe	6,383	6,740	5.6
Faulk	20,167	21,834	8.3
Faulkton	11,734	12,621	7.6
Hand	48,174	47,714	-1.0
Miller	41,410	39,301	-5.1
McPherson	19,989	19,531	-2.3
Eureka	13,737	13,516	-1.6
Leola	5,467	5,254	-3.9
Marshall	72,199	78,783	9.1
Britton	26,827	32,047	19.5
Roberts	76,796	88,948	15.8
Sisseton	45,455	55,166	21.4
Wilmot	12,525	13,651	9.0
Spink	74,167	74,021	-0.2
Doland	3,752	1,480	-60.6
Redfield	53,888	56,430	4.7
TOTAL	1,561,710	1,668,161	6.8

REGION V

	January-December 1989	January-December 1990	% Change
Buffalo	2,356	2,339	-0.7
Campbell	15,827	18,343	15.9
Herreid	10,110	11,127	10.1
Pollock	4,802	6,359	32.4
Corson	17,702	19,904	12.4
McIntosh	2,841	2,930	3.1
McLaughlin	9,650	11,717	21.4
Dewey	29,523	29,014	-1.7
Eagle Butte	16,708	17,743	6.2
Isabel	5,861	4,612	-21.3
Timber Lake	5,369	5,317	-1.0
Haakon	43,912	50,174	14.3
Philip	40,918	43,759	6.9
Hughes	240,873	243,890	1.3
Blunt	5,654	4,793	-15.2
Pierre	230,792	234,278	1.5
Hyde	25,597	25,356	-0.9
Highmore	25,123	24,820	-1.2
Jones	24,049	26,593	10.6
Murdo	21,745	24,122	10.9
Lyman	24,509	28,177	15.0
Oacoma	7,781	8,191	5.3
Presho	5,741	7,999	39.3
Mellette	6,599	6,495	-1.6
White River	5,078	4,645	-8.5
Perkins	31,295	32,013	2.3
Bison	4,693	4,601	-2.0
Lemmon	25,162	25,817	2.6
Potter	39,847	40,691	2.1
Gettysburg	27,950	27,962	0.0
Hoven	9,717	10,422	7.3
Stanley	26,043	29,032	11.5
Ft. Pierre	25,867	28,858	11.6
Sully	19,854	21,248	7.0
Onida	16,153	17,407	7.8
Tripp	99,235	115,280	16.2
Winner	93,709	108,592	15.9
Todd	20,625	22,020	6.8
Mission	15,921	16,718	5.0
Walworth	79,140	83,287	5.2
Mobridge	58,147	64,046	10.1
Selby	15,067	13,593	-9.8
Ziebach	5,398	5,408	0.2
Dupree	5,280	5,383	2.0
TOTAL	752,384	799,264	6.2

REGION VI

	January-December 1989	January-December 1990	% Change
Bennett	32,211	33,582	4.3
Martin	31,869	33,289	4.5
Butte	76,442	85,283	11.6
Belle Fche.	65,340	73,437	12.4
Newell	10,001	10,503	5.0
Custer	50,552	54,114	7.0
Custer	45,081	48,312	7.2
Fall River	50,693	54,811	8.1
Edgemont	11,640	12,876	10.6
Hot Sprgs.	36,949	39,471	6.8
Harding	7,292	8,785	20.5
Buffalo	6,202	7,555	21.8
Jackson	23,718	26,321	11.0
Kadoka	19,904	21,503	8.0
Lawrence	406,991	448,546	10.2
Deadwood	70,024	74,717	6.7
Lead	186,049	199,157	7.0
Spearfish	124,452	141,477	13.7
Whitewood	23,756	25,667	8.0
Meade	114,476	138,574	21.1
Faith	10,411	10,889	4.6
Sturgis	83,549	100,070	19.8
Pennington	1,716,569	1,884,982	9.8
Keystone	16,570	17,943	8.3
Rapid City	1,618,898	1,776,710	9.7
Wall	42,125	46,430	10.2
Shannon	8,876	10,032	13.0
Pine Ridge	3,484	4,352	24.9
Washabaugh	1,445	1,394	-3.5
TOTAL	2,489,265	2,746,424	10.3
STATE TOTAL	11,208,381	12,527,460	11.8

*NOTE: Includes only counties;total does not include sales that cannot be identified on a county basis such as public utilities.

GROSS SALES
Counties and Selected Cities in South Dakota
November-December 1989 and 1990
(In $000's)

REGION I

	November-December 1989	November-December 1990	% Change
Brookings	55,655	61,618	10.7
Brookings	51,326	56,493	10.1
Elkton	1,335	1,448	8.5
Volga	1,327	1,352	1.9
Clark	9,516	8,647	-9.1
Clark	7,983	7,429	-7.0
Codington	112,048	96,168	-14.2
Watertown	110,745	94,562	-14.6
Deuel	8,290	9,323	12.5
Clear Lake	5,404	5,675	5.0
Gary	519	657	26.6
Toronto	1,096	1,222	11.5
Grant	18,298	23,120	26.4
Big Stone C.	837	1,004	20.0
Milbank	16,108	20,718	28.6
Hamlin	18,653	18,961	1.7
Bryant	1,348	1,661	23.2
Castlewood	737	888	20.5
Estelline	1,194	1,185	-0.8
Hayti	1,385	1,110	-19.9
Lake Norden	12,914	13,518	4.7
Kingsbury	11,691	12,045	3.0
Arlington	4,096	4,457	8.8
De Smet	3,813	4,057	6.4
Lake Preston	987	1,093	10.7
Lake	29,034	42,595	46.7
Madison	22,683	36,991	63.1
Miner	8,058	7,278	-9.7
Howard	7,065	6,066	-14.1
Moody	20,191	19,348	-4.2
Colman	5,643	5,382	-4.6
Flandreau	13,714	12,620	-8.0
TOTAL	291,434	299,103	2.6

REGION II

	November-December 1989	November-December 1990	% Change
Clay	20,796	20,223	-2.8
Vermillion	19,086	18,672	-2.2
Lincoln	36,582	31,735	-13.2
Canton	16,482	12,977	-21.3
Lennox	3,061	3,516	14.9
McCook	13,112	14,390	9.7
Bridgewater	2,116	2,238	5.8
Canistota	1,607	2,072	28.9
Salem	7,348	8,026	9.2
Minnehaha	566,874	641,748	13.2
Baltic	2,219	1,425	-35.8
Brandon	7,898	7,015	-11.2
Colton	2,735	2,898	6.0
Dell Rapids	4,502	5,967	32.5
Garretson	2,829	3,495	23.5
Hartford	1,970	2,447	24.2
Sioux Falls	537,102	610,305	13.6
Turner	26,587	22,809	-14.2
Centerville	2,401	2,281	-5.0
Marion	2,580	2,548	-1.2
Parker	17,107	13,481	-21.2
Union	38,069	110,554	190.4
Alcester	10,612	14,834	39.8
Beresford	13,090	12,834	-2.0
Elk Point	3,713	4,110	10.7
TOTAL	702,020	841,459	19.9

REGION III

	November-December 1989	November-December 1990	% Change
Aurora	4,474	5,487	22.6
Plankinton	2,343	3,053	30.3
Bon Homme	12,202	18,658	52.9
Avon	2,058	1,976	-4.0
Scotland	1,771	2,722	53.7
Springfield	2,130	2,032	-4.6
Tabor	1,365	6,133	349.3
Tyndall	3,897	3,765	-3.4
Brule	14,842	16,201	9.2
Chamberlain	12,340	12,954	5.0
Kimball	2,141	2,758	28.8
Charles Mix	15,423	15,373	-0.3
Geddes	1,099	994	-9.6
Lake Andes	1,572	1,568	-0.3
Platte	7,001	6,907	-1.3
Wagner	5,403	5,500	1.8
Davison	85,907	94,161	9.6
Mitchell	81,967	91,028	11.1
Douglas	7,382	7,248	-1.8
Armour	2,987	2,415	-19.1
Corsica	3,717	4,093	10.1
Gregory	10,541	10,923	3.6
Burke	2,142	1,882	-12.1
Gregory	5,519	6,121	10.9
Hanson	4,489	4,644	3.5
Alexandria	2,349	2,551	8.6
Emery	972	616	-36.6
Hutchinson	29,806	28,266	-5.2
Freeman	14,781	15,557	5.2
Menno	3,650	3,427	-6.1
Parkston	5,123	5,175	1.0
Tripp	2,282	1,493	-34.6
Jerauld	8,312	8,349	0.4
Wess. Spgs.	4,914	5,885	19.8
Sanborn	4,649	5,283	13.6
Woonsocket	3,796	4,262	12.3
Yankton	96,372	96,021	-0.4
Yankton	91,809	91,560	-0.3
TOTAL	294,399	310,614	5.5

REGION IV

	November-December 1989	November-December 1990	% Change
Beadle	78,507	86,525	10.2
Huron	73,676	81,234	10.3
Brown	141,763	139,398	-1.7
Aberdeen	126,162	126,463	0.2
Groton	5,056	4,640	-8.2
Day	12,380	11,786	-4.8
Bristol	1,434	1,002	-30.1
Waubay	675	866	28.3
Webster	8,833	8,546	-3.2
Edmunds	8,291	13,696	65.2
Bowdle	2,496	2,878	15.3
Hosmer	516	498	-3.5
Ipswich	3,355	5,317	58.5
Roscoe	870	953	9.5
Faulk	3,273	3,611	10.3
Faulkton	1,985	2,324	17.1
Hand	9,183	8,615	-6.2
Miller	7,977	6,944	-12.9
McPherson	4,064	3,969	-2.3
Eureka	2,877	2,698	-6.2
Leola	961	991	3.1
Marshall	12,566	12,624	0.5
Britton	4,718	5,287	12.1
Roberts	13,596	16,122	18.6
Sisseton	8,076	10,043	24.4
Wilmot	2,271	2,318	2.1
Spink	13,574	11,994	-11.6
Doland	775	358	-53.8
Redfield	9,768	8,620	-11.8
TOTAL	297,197	308,340	3.7

REGION V

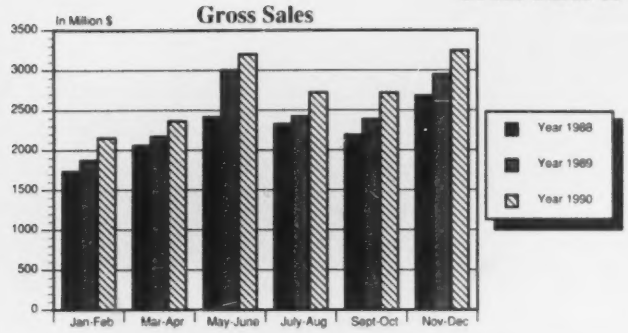
	November-December 1989	November-December 1990	% Change
Buffalo	424	569	34.2
Campbell	2,843	2,772	-2.5
Herreid	1,861	1,832	-1.6
Pollock	788	783	-0.6
Corson	3,023	4,233	40.0
McIntosh	544	480	-11.8
McLaughlin	1,570	2,753	75.4
Dewey	5,830	5,369	-7.9
Eagle Butte	3,383	3,288	-2.8
Isabel	980	851	-13.2
Timber Lake	1,175	996	-15.2
Haakon	7,817	8,186	4.7
Philip	6,962	7,457	7.1
Hughes	41,666	41,580	-0.2
Blunt	715	749	4.8
Pierre	40,227	40,020	-0.5
Hyde	3,794	4,152	9.4
Highmore	3,693	4,053	9.7
Jones	4,052	4,044	-0.2
Murdo	3,761	3,804	1.1
Lyman	4,500	4,443	-1.3
Oacoma	1,183	1,231	4.1
Presho	1,462	1,297	-11.3
Mellette	1,219	1,096	-10.1
White River	967	772	-20.2
Perkins	5,976	6,613	10.7
Bison	855	893	4.4
Lemmon	4,802	5,320	10.8
Potter	7,300	7,642	4.7
Gettysburg	4,858	5,086	4.7
Hoven	1,965	2,177	10.8
Stanley	5,248	4,978	-5.1
Ft. Pierre	5,224	4,952	-5.2
Sully	3,385	3,563	5.3
Onida	2,480	2,975	20.0
Tripp	18,479	22,276	20.5
Winner	16,786	20,326	21.1
Todd	3,742	4,168	11.4
Mission	2,696	2,930	8.7
Walworth	14,392	16,200	12.6
Mobridge	11,309	13,214	16.8
Selby	1,983	2,121	7.0
Ziebach	852	969	13.7
Dupree	830	963	16.0
TOTAL	134,542	142,853	6.2

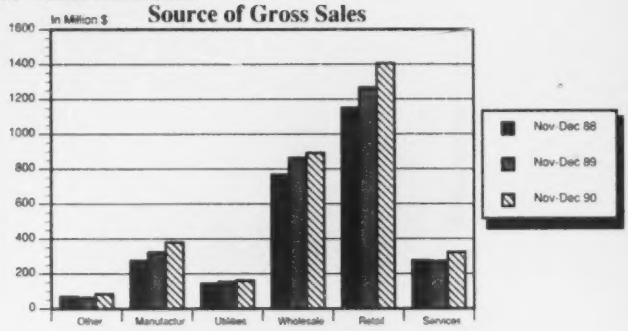
REGION VI

	November-December 1989	November-December 1990	% Change
Bennett	5,846	6,156	5.3
Martin	5,783	6,106	5.6
Butte	14,037	15,091	7.5
Belle Fche.	11,947	12,918	8.1
Newell	1,843	1,930	4.7
Custer	6,088	7,688	26.3
Custer	5,256	6,719	27.8
Fall River	8,262	9,405	13.8
Edgemont	1,983	2,355	18.8
Hot Sprgs.	5,993	6,692	11.7
Harding	1,524	1,836	20.5
Buffalo	1,262	1,557	23.4
Jackson	3,750	4,113	9.7
Kadoka	3,196	3,594	12.5
Lawrence	69,864	84,300	20.7
Deadwood	11,542	8,680	-24.8
Lead	30,504	36,042	18.2
Spearfish	23,479	31,856	35.7
Whitewood	3,979	4,259	7.0
Meade	21,496	23,208	8.0
Faith	1,923	2,174	13.1
Sturgis	15,670	15,913	1.6
Pennington	305,069	350,510	14.9
Keystone	454	597	31.5
Rapid City	291,858	337,264	15.6
Wall	5,901	5,486	-7.0
Shannon	1,503	1,958	30.3
Pine Ridge	674	925	37.2
Washabaugh	238	256	7.6
TOTAL	437,677	504,521	15.3
STATE TOTAL	2,157,269	2,406,890	11.6

*NOTE: Includes only counties;total does not include sales that cannot be identified on a county basis such as public utilities.

Gross Sales & Use Taxable Items





City Rankings By Gross Sales & Use Taxable Items
November-December 1989 and 1990
(In $000's)

		November - December 1989	1990	Percent Change
1	Sioux Falls	537,102	610,305	13.6
2	Rapid City	291,858	337,264	15.6
3	Aberdeen	126,162	126,463	0.2
4	Watertown	110,745	94,562	-14.6
5	Yankton	91,809	91,560	-0.3
6	Mitchell	81,967	91,028	11.1
7	Huron	73,676	81,234	10.3
8	Brookings	51,326	56,493	10.1
9	Pierre	40,227	40,020	-0.5
10	Madison	22,683	36,991	63.1
11	Lead	30,504	36,042	18.2
12	Spearfish	23,479	31,856	35.7
13	Milbank	16,108	20,718	28.6
14	Winner	16,787	20,326	21.1
15	Vermillion	19,086	18,672	-2.2
16	Sturgis	15,670	15,913	1.6
17	Freeman	14,781	15,557	5.2
18	Alcester	10,612	14,834	39.8
19	Lake Norten	12,914	13,518	4.7
20	Parker	17,107	13,481	-21.2
21	Mobridge	11,309	13,214	16.8
22	Canton	16,482	12,977	-21.3
23	Chamberlain	12,340	12,954	5.0
24	Belle Fourche	11,947	12,918	8.1
25	Beresford	13,090	12,834	-2.0

County Rankings By Gross Sales & Use Taxable Items
November-December 1989 and 1990
(In $000's)

		November - December 1989	1990	Percent Change
1	Minnehaha	566,874	641,748	13.2
2	Pennington	305,069	350,510	14.9
3	Brown	141,763	139,398	-1.7
4	Union	38,069	110,554	190.4
5	Codington	112,048	96,168	-14.2
6	Yankton	96,372	96,021	-0.4
7	Davison	85,907	94,161	9.6
8	Beadle	78,507	86,525	10.2
9	Lawrence	69,864	84,300	20.7
10	Brookings	55,655	61,618	10.7
11	Lake	29,034	42,595	46.7
12	Hughes	41,666	41,580	-0.2
13	Lincoln	36,582	31,735	-13.2
14	Hutchinson	29,806	28,266	-5.2
15	Meade	21,496	23,208	8.0
16	Grant	18,298	23,120	26.4
17	Turner	26,587	22,809	-14.2
18	Tripp	18,479	22,276	20.5
19	Clay	20,796	20,223	-2.8
20	Moody	20,191	19,348	-4.2
21	Hamlin	18,653	18,961	1.7
22	Bon Homme	12,202	18,658	52.9
23	Brule	14,842	16,201	9.2
24	Walworth	14,392	16,200	12.6
25	Roberts	13,596	16,122	18.6

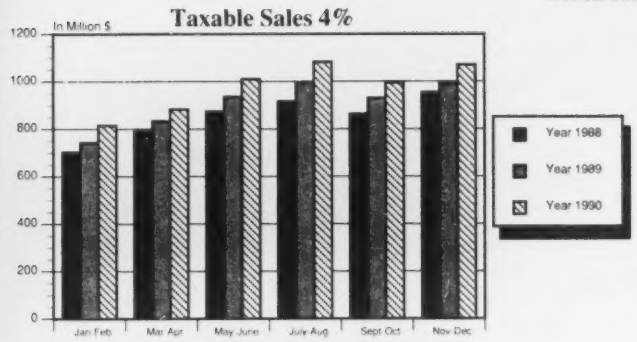
City Rankings By Gross Sales & Use Taxable Items
January-December 1989 and 1990
(In $000's)

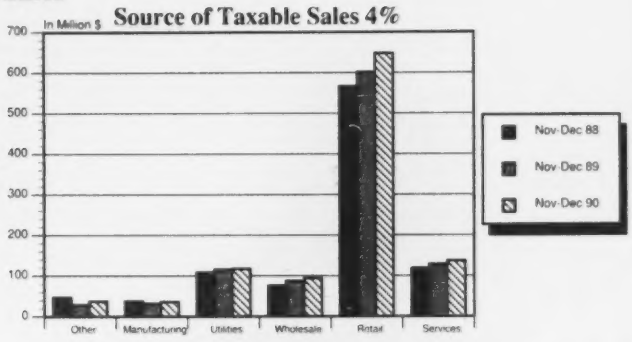
		January - December 1989	1990	Percent Change
1	Sioux Falls	2,802,864	3,148,067	12.3
2	Rapid City	1,618,898	1,776,710	9.7
3	Aberdeen	634,461	677,108	6.7
4	Mitchell	431,179	480,117	11.3
5	Watertown	463,039	477,064	3.0
6	Yankton	436,374	457,700	4.9
7	Huron	404,411	432,825	7.0
8	Brookings	289,254	311,881	7.8
9	Pierre	230,792	234,278	1.5
10	Lead	186,049	199,157	7.0
11	Madison	136,107	158,625	16.5
12	Spearfish	124,452	141,477	13.7
13	Milbank	88,067	134,596	52.8
14	Winner	93,709	108,592	15.9
15	Sturgis	83,549	100,070	19.8
16	Vermillion	89,124	93,058	4.4
17	Canton	83,529	82,855	-0.8
18	Chamberlain	69,051	74,782	8.3
19	Deadwood	70,024	74,717	6.7
20	Belle Fourche	65,340	73,437	12.4
21	Mobridge	58,147	64,046	10.1
22	Freeman	54,137	59,316	9.6
23	Redfield	53,888	56,430	4.7
24	Sisseton	45,455	55,166	21.4
25	Beresford	50,535	54,877	8.6

County Rankings By Gross Sales & Use Taxable Items
January-December 1989 and 1990
(In $000's)

		January - December 1989	1990	Percent Change
1	Minnehaha	2,963,920	3,314,621	11.8
2	Pennington	1,716,569	1,884,982	9.8
3	Brown	694,599	745,118	7.3
4	Davison	443,160	494,421	11.6
5	Codington	472,221	486,555	3.0
6	Yankton	459,863	477,816	3.9
7	Union	154,608	474,838	207.1
8	Beadle	434,355	461,320	6.2
9	Lawrence	406,991	448,546	10.2
10	Brookings	314,526	339,984	8.1
11	Hughes	240,873	243,890	1.3
12	Lake	159,348	180,162	13.1
13	Lincoln	167,879	167,227	-0.4
14	Grant	103,746	150,084	44.7
15	Meade	114,476	138,574	21.1
16	Hutchinson	113,309	119,285	5.3
17	Tripp	99,235	115,280	16.2
18	Clay	101,994	104,846	2.8
19	Charles Mix	91,495	93,722	2.4
20	Turner	91,324	92,190	0.9
21	Brule	82,550	92,039	11.5
22	Roberts	76,796	88,948	15.8
23	Butte	76,442	85,283	11.6
24	Walworth	79,140	83,287	5.2
25	McCook	74,447	80,539	8.2

Taxable Sales





City Rankings By Taxable Sales
November-December 1989 and 1990
(In $000's)

		November - December 1989	November - December 1990	Percent Change
1	Sioux Falls	233,530	254,961	9.2
2	Rapid City	129,189	141,362	9.4
3	Aberdeen	48,175	55,108	14.4
4	Watertown	39,110	42,491	8.6
5	Mitchell	28,404	30,194	6.3
6	Yankton	25,605	27,534	7.5
7	Brookings	24,954	26,946	8.0
8	Pierre	22,828	22,382	-2.0
9	Huron	21,022	21,225	1.0
10	Spearfish	10,386	13,897	33.8
11	Lead	6,515	9,905	52.0
12	Madison	9,215	9,486	2.9
13	Sturgis	8,472	9,109	7.5
14	Vermillion	8,801	8,421	-4.3
15	Winner	7,773	8,229	5.9
16	Milbank	7,578	7,999	5.6
17	Belle Fourche	6,211	6,572	5.8
18	Mobridge	6,158	6,545	6.3
19	Deadwood	5,441	4,783	-12.1
20	Redfield	4,725	4,774	1.0
21	Chamberlain	4,627	4,691	1.4
22	Hot Springs	3,979	4,360	9.6
23	Webster	4,420	4,219	-4.5
24	Sisseton	3,924	4,062	3.5
25	Custer	3,340	4,040	21.0

County Rankings By Taxable Sales
November-December 1989 and 1990
(In $000's)

		November - December 1989	November - December 1990	Percent Change
1	Minnehaha	243,779	265,215	8.8
2	Pennington	135,792	148,199	9.1
3	Brown	53,332	60,780	14.0
4	Codington	39,715	43,042	8.4
5	Lawrence	23,377	32,583	39.4
6	Davison	29,028	30,923	6.5
7	Brookings	27,017	29,009	7.4
8	Yankton	26,516	28,465	7.4
9	Hughes	23,489	23,055	-1.8
10	Beadle	21,891	22,193	1.4
11	Meade	11,308	12,348	9.2
12	Lake	9,898	10,107	2.1
13	Clay	9,765	9,361	-4.1
14	Grant	8,879	9,352	5.3
15	Lincoln	8,811	8,913	1.2
16	Tripp	8,064	8,634	7.1
17	Walworth	7,674	8,027	4.6
18	Butte	7,595	7,943	4.6
19	Hutchinson	7,159	7,592	6.0
20	Union	6,792	7,246	6.7
21	Charles Mix	7,179	6,999	-2.5
22	Roberts	6,120	6,275	2.5
23	Brule	5,744	6,031	5.0
24	Moody	5,137	5,836	13.6
25	Spink	5,734	5,709	-0.4

City Rankings By Taxable Sales
January-December 1989 and 1990
(In $000's)

		January - December 1989	January - December 1990	Percent Change
1	Sioux Falls	1,209,568	1,322,285	9.3
2	Rapid City	736,672	804,368	9.2
3	Aberdeen	262,121	280,607	7.1
4	Watertown	202,053	215,731	6.8
5	Mitchell	152,645	169,038	10.7
6	Yankton	137,899	150,689	9.3
7	Brookings	134,417	144,358	7.4
8	Pierre	121,094	123,669	2.1
9	Huron	115,466	119,867	3.8
10	Spearfish	65,665	76,167	16.0
11	Sturgis	48,430	57,225	18.2
12	Madison	50,810	54,944	8.1
13	Vermillion	49,947	50,602	1.3
14	Winner	42,106	44,561	5.8
15	Milbank	41,130	44,320	7.8
16	Lead	37,899	44,256	16.8
17	Deadwood	30,880	40,811	32.2
18	Belle Fourche	35,102	39,436	12.3
19	Mobridge	32,487	34,407	5.9
20	Custer	30,319	33,180	9.4
21	Wall	30,387	31,777	4.6
22	Redfield	26,011	27,385	5.3
23	Hot Springs	24,410	26,049	6.7
24	Chamberlain	25,080	25,924	3.4
25	Webster	23,745	24,921	5.0

County Rankings By Taxable Sales
January-December 1989 and 1990
(In $000's)

		January - December 1989	January - December 1990	Percent Change
1	Minnehaha	1,264,224	1,379,211	9.1
2	Pennington	801,471	873,847	9.0
3	Brown	287,978	310,707	7.9
4	Codington	205,825	218,785	6.3
5	Davison	155,916	172,498	10.6
6	Lawrence	140,725	172,411	22.5
7	Yankton	143,278	155,765	8.7
8	Brookings	144,971	155,313	7.1
9	Hughes	124,799	127,260	2.0
10	Beadle	121,112	124,241	2.6
11	Meade	64,599	78,300	21.2
12	Lake	54,541	58,599	7.4
13	Clay	55,526	56,294	1.4
14	Grant	48,538	51,936	7.0
15	Lincoln	48,496	51,745	6.7
16	Butte	42,188	46,996	11.4
17	Tripp	43,397	46,146	6.3
18	Walworth	41,211	43,098	4.6
19	Charles Mix	38,485	40,785	6.0
20	Union	36,474	39,353	7.9
21	Hutchinson	36,299	37,587	3.5
22	Custer	32,679	35,727	9.3
23	Brule	30,889	33,613	8.8
24	Roberts	32,767	33,534	2.3
25	Spink	30,952	32,038	3.5

SOUTH DAKOTA
Data Supplement

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SCHOOL OF BUSINESS - USD
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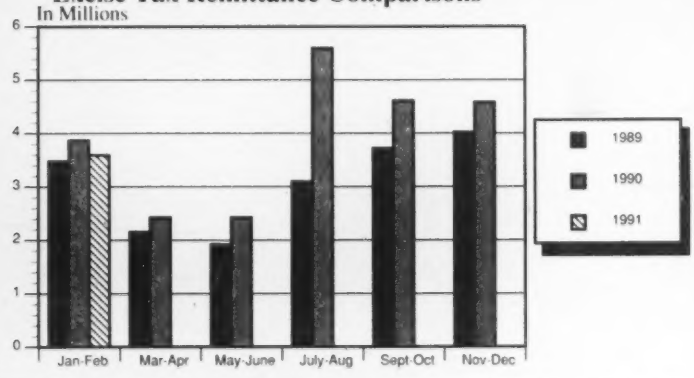
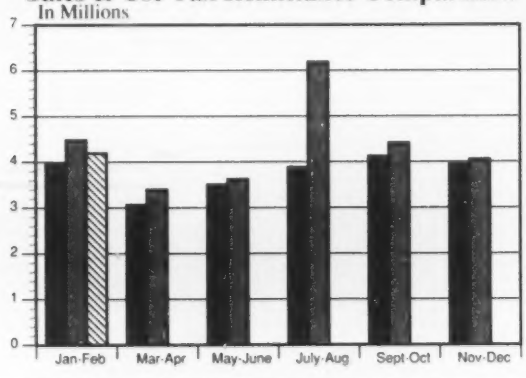
Excise Tax Remittance Comparisons



Sales & Use Tax Remittance Comparisons



EXCISE TAX REMITTANCE COMPARISONS (STATE PORTION ONLY)

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1987	% CHANGE	YEAR 1988	% CHANGE
Jan-Feb	Mar-Apr	1,978,660.88	23.6	1,753,051.46	-11.4
Mar-Apr	May-June	1,874,931.53	28.7	1,675,251.63	-10.7
May-June	July-Aug	2,641,250.27	15.1	2,695,818.35	2.1
July-Aug	Sept-Oct	3,371,464.08	2.5	3,639,150.83	7.9
Sept-Oct	Nov-Dec	3,510,594.93	-12.4	3,950,716.67	12.5
Nov-Dec	Jan-Feb	3,298,202.18	6.6	3,478,422.27	5.5

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1989	% CHANGE	YEAR 1990	% CHANGE
Jan-Feb	Mar-Apr	2,151,704.50	22.7	2,421,452.90	12.54
Mar-Apr	May-June	1,920,429.92	13.6	2,421,778.34	27.30
May-June	July-Aug	3,097,636.77	14.9		
July-Aug	Sept-Oct	3,717,513.13	2.2		
Sept-Oct	Nov-Dec	4,018,801.07	1.7		
Nov-Dec	Jan-Feb	3,864,850.21	11.1		

**COLLECTIONS MADE BY STATE	YEAR 1990	% CHANGE	YEAR 1991	% CHANGE
Jan-Feb			3,589,093.40	-7.1
Mar-Apr				
May-June				
July-Aug	5,594,653.86	80.6		
Sept-Oct	4,612,322.30	24.1		
Nov-Dec	4,582,036.70	14.2		

SALES & USE TAX REMITTANCE COMPARISONS (STATE PORTION ONLY)

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1987	% CHANGE	YEAR 1988	% CHANGE
Jan-Feb	Mar-Apr	27,705,025.82	2.3	31,350,049.55	13.2
Mar-Apr	May-June	30,522,676.38	7.6	33,603,712.63	10.1
May-June	July-Aug	33,517,155.17	5.6	37,065,627.38	10.6
July-Aug	Sept-Oct	35,998,368.46	4.2	37,517,797.00	4.2
Sept-Oct	Nov-Dec	34,888,503.20	3.8	35,594,909.27	2.0
Nov-Dec	Jan-Feb	36,849,827.85	8.2	39,574,138.84	7.4

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1989	% CHANGE	YEAR 1990	% CHANGE
Jan-Feb	Mar-Apr	30,604,668.66	2.4	33,928,818.75	10.9
Mar-Apr	May-June	35,015,161.00	4.2	36,202,249.30	3.4
May-June	July-Aug	38,767,971.16	4.6		
July-Aug	Sept-Oct	41,203,887.02	9.8		
Sept-Oct	Nov-Dec	39,377,161.86	10.6		
Nov-Dec	Jan-Feb	41,480,266.31	4.8		

**COLLECTIONS MADE BY STATE	YEAR 1990	% CHANGE	YEAR 1991	% CHANGE
Jan-Feb			41,865,183.83	0.9
Mar-Apr				
May-June				
July-Aug	61,781,289.01	59.4		
Sept-Oct	44,127,764.38	7.1		
Nov-Dec	40,545,368.73	3.0		

**Due to changes in reporting periods and due dates of returns, we will report only collections made. For example: Collections made during the July-Aug 1990 period may include the May monthly, June monthly, July monthly due on Aug. 20, the May-June bi-monthly and previous months' delinquencies.

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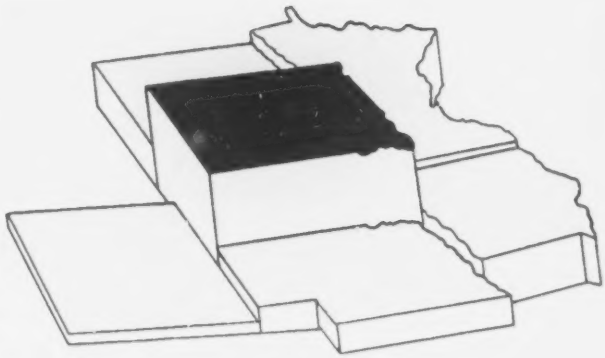
SOUTH DAKOTA
Data Supplement

May, 1991
Vol. VIII, No. 2



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* South Dakota's retail sales in the January-February bimonthly were up 4.6%

* Retail sales in counties of the top ten cities gain 5.3%

* The more rural counties reported gains of 2.6%

The retail sales of the counties containing the state's ten largest cities increased 5.3% in the January-February bimonthly compared to the same period in 1990. The rural counties reported increases averaging 2.6% for the bimonthly. The nation's retailers fared far worse this bimonthly than did South Dakota. National retail sales fell 0.6% for the two month period.

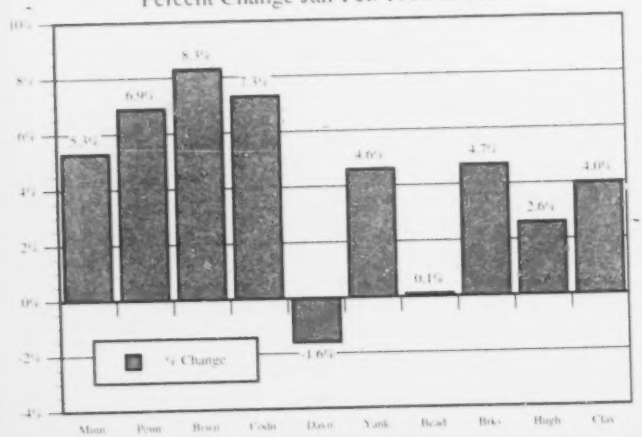
Brown county retailers reported the greatest percentage increase among the more urban counties. Taxable retail sales increased 8.3% over the same period in the preceding year. The sale of services increased 14.6%, the sale of tangible items or goods was up 7.0% and taxable sales of goods sold by manufacturing firms were up 10.0% during the reporting period. The largest increase (27.8%) was in the broad reporting category that includes utilities, transportation and communication sales.

The mainstreet retailers in the more rural counties reported an average increase of 3.0% in the sale of goods and a 2.9% increase in the sale of services. The greatest weakness in taxable sales was in the manufacturing sector. Taxable sales declined from 4.0 million dollars to 2.9 million which is a decrease of 28.5%. The broad category that includes transportation, communications, electric, gas and sanitary services showed a gain of 6.7%.

National retail sales grew 1.5% in the March-April bimonthly which is an increase of approximately 2 percentage points. The national index of consumer sentiment rebounded in this period from 66.8 in January-February to 87.7 in March-April.

Selected Taxable Sales

Percent Change Jan-Feb 1990 to 1991



BIMONTHLY PERIODS % change from previous year	MAR-APR 1990	MAY-JUN 1990	JLY-AUG 1990	SEP-OCT 1990	NOV-DEC 1990	JAN-FEB 1991
NATIONAL RETAIL SALES (1&2)	3.0%	3.5%	0.4%	4.2%	3.5%	-0.6%
NATIONAL INDEX OF CONSUMER SENTIMENT (2&3)	92.3	90.6	88.2	72.8	66.0	66.8
SO. DAK. RETAIL SALES (5)	8.0%	5.8%	3.8%	7.3%	7.6%	4.6%
COUNTIES OF LARGEST TEN CITIES (4&5)	7.6%	6.6%	3.1%	7.2%	8.2%	5.3%
ALL OTHER COUNTIES (5)	5.2%	3.8%	11.8%	7.7%	6.0%	2.6%

(1) CURRENT DOLLARS
(2) SURVEY OF CURRENT BUSINESS, U.S. DEPARTMENT OF COMMERCE
(3) FIRST MONTH IN PERIOD (1ST QTR 1966=100)
(4) LARGEST TEN CITIES BY POPULATION
(5) SELECTED RETAIL SALES

SOUTH DAKOTA DATA SUPPLEMENT

May 1991

Vol. VIII, No. 2

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The University of South Dakota
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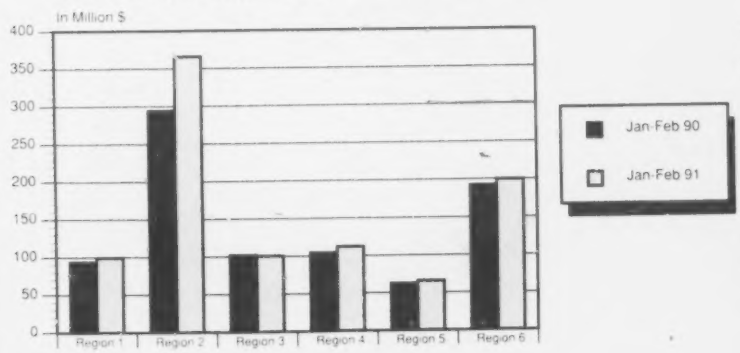
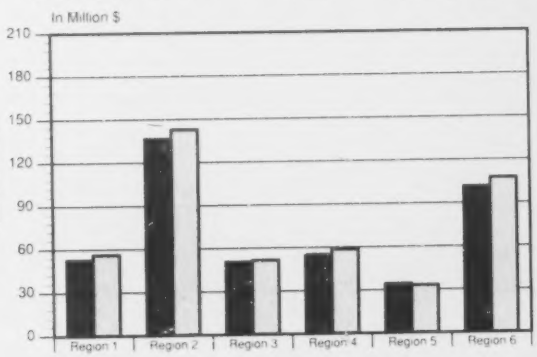
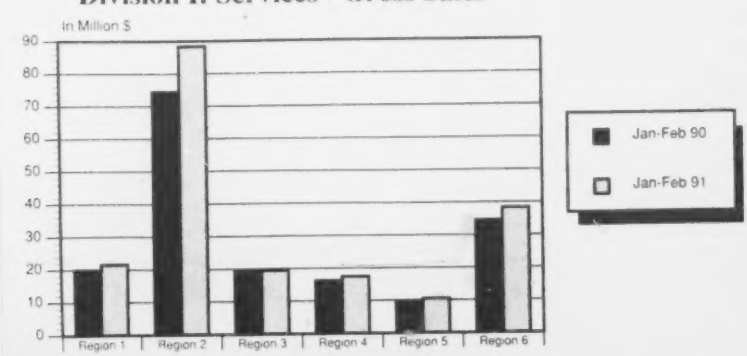
Division G: Retail Trade - Gross Sales



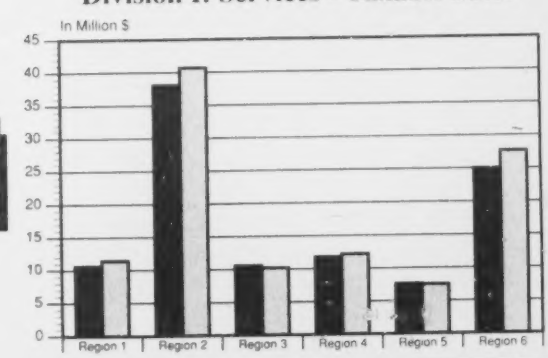
Division G: Retail Trade - Taxable Sales



Division I: Services - Gross Sales



Division I: Services - Taxable Sales



Note: Because of continued updates, sales tax data is subject to revision.
For further information on sales tax data, contact Nancy Nelson at the Business Research Bureau.

TAXABLE SALES
BY BUSINESS CLASSIFICATION

TOP TEN COUNTIES
January-February
1990 and 1991
(In Dollars)

BEADLE COUNTY

	January-February 1990	January-February 1991	Percent Change
Construction	N/A	$42,033	
Manufacturing	$429,840	$251,866	-41.4
Trans., Comm., Elec., Gas and Sanitary Serv.	$743,345	$526,019	-29.2
Wholesale Trade	$1,089,331	$1,125,612	3.3
Retail Trade	$11,809,165	$12,575,443	6.5
Fin., Ins., & Real Estate	$116,701	$148,015	26.8
Services	$3,045,631	$2,660,982	-12.6
Other	$0	$134,592	0.1
COUNTY TOTAL	$17,443,332	$17,464,562	0.1

BROOKINGS COUNTY

	January-February 1990	January-February 1991	Percent Change
Construction	N/A	N/A	
Manufacturing	$1,794,577	$1,390,414	-22.5
Trans., Comm., Elec., Gas and Sanitary Serv.	$2,122,520	$2,266,235	6.8
Wholesale Trade	$839,802	$846,083	0.7
Retail Trade	$15,158,979	$16,284,873	7.4
Fin., Ins., & Real Estate	$190,598	$199,118	4.5
Services	$2,860,203	$3,070,759	7.4
Other	$0	$0	0.1
COUNTY TOTAL	$23,058,872	$24,134,498	4.7

BROWN COUNTY

	January-February 1990	January-February 1991	Percent Change
Construction	N/A	N/A	
Manufacturing	$1,655,886	$1,821,549	10.0
Trans., Comm., Elec., Gas and Sanitary Serv.	$2,153,495	$2,754,319	27.9
Wholesale Trade	$4,051,978	$3,881,792	-4.2
Retail Trade	$27,094,291	$28,993,693	7.0
Fin., Ins., & Real Estate	$346,664	$342,648	-1.2
Services	$6,031,480	$6,914,216	14.6
Other	$0	$0	0.1
COUNTY TOTAL	$41,551,939	$45,008,063	8.3

CLAY COUNTY

	January-February 1990	January-February 1991	Percent Change
Construction	N/A	N/A	
Manufacturing	$91,834	$103,027	12.2
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,441,141	$1,602,315	11.2
Wholesale Trade	$10,166	$23,536	131.5
Retail Trade	$6,407,251	$6,758,924	5.5
Fin., Ins., & Real Estate	$136,694	$111,748	-18.2
Services	$1,065,798	$957,416	-10.2
Other	$42,364	$6,641	-84.3
COUNTY TOTAL	$9,195,248	$9,563,607	4.0

CODINGTON COUNTY

	January-February 1990	January-February 1991	Percent Change
Construction	$85,283	$73,192	-14.2
Manufacturing	$770,923	$1,136,495	47.4
Trans., Comm., Elec., Gas and Sanitary Serv.	$3,733,782	$4,095,067	9.7
Wholesale Trade	$2,064,382	$2,070,149	0.3
Retail Trade	$19,399,440	$20,797,665	7.2
Fin., Ins., & Real Estate	$234,941	$214,429	-8.7
Services	$3,583,640	$3,674,001	2.5
Other	$130,976	$134,572	2.7
COUNTY TOTAL	$30,003,367	$32,195,570	7.3

DAVISON COUNTY

	January-February 1990	January-February 1991	Percent Change
Construction	$82,606	$88,277	6.9
Manufacturing	$800,691	$526,235	-34.3
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,231,006	$1,360,280	10.5
Wholesale Trade	$2,450,682	$2,303,606	-6.0
Retail Trade	$15,295,037	$15,283,907	-0.1
Fin., Ins., & Real Estate	$74,343	$84,311	13.4
Services	$3,029,160	$2,911,765	-3.9
Other	$126,541	$158,181	25.0
COUNTY TOTAL	$23,017,713	$22,634,242	-1.7

HUGHES COUNTY

	January-February 1990	January-February 1991	Percent Change
Construction	$460,773	$229,471	-50.2
Manufacturing	$263,793	$313,360	18.8
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,658,099	$1,643,845	-0.9
Wholesale Trade	$654,592	$689,057	5.3
Retail Trade	$11,402,708	$12,072,558	5.9
Fin., Ins., & Real Estate	$145,003	$211,005	45.5
Services	$3,622,419	$3,568,165	-1.5
Other	$65,349	$15,712	-76.0
COUNTY TOTAL	$18,272,736	$18,743,173	2.6

MINNEHAHA COUNTY

	January-February 1990	January-February 1991	Percent Change
Construction	$100,106	$47,518	-52.5
Manufacturing	$4,799,001	$5,156,633	7.5
Trans., Comm., Elec., Gas and Sanitary Serv.	$4,164,234	$4,674,196	12.2
Wholesale Trade	$21,781,008	$22,280,837	2.3
Retail Trade	$119,598,136	$124,918,098	4.4
Fin., Ins., & Real Estate	$3,113,026	$4,003,163	28.6
Services	$33,719,094	$36,369,007	7.9
Other	$607,718	$394,241	-35.1
COUNTY TOTAL	$187,882,323	$197,843,693	5.3

PENNINGTON COUNTY

	January-February 1990	January-February 1991	Percent Change
Construction	$664,175	$651,789	-1.9
Manufacturing	$2,433,582	$2,954,646	21.4
Trans., Comm., Elec., Gas and Sanitary Serv.	$4,213,602	$4,596,807	9.1
Wholesale Trade	$8,574,958	$9,224,722	7.6
Retail Trade	$69,274,207	$72,847,639	5.2
Fin., Ins., & Real Estate	$1,138,041	$1,137,868	-0.0
Services	$18,059,868	$20,338,665	12.6
Other	$2,826,293	$2,840,531	0.5
COUNTY TOTAL	$107,184,726	$114,592,667	6.9

YANKTON COUNTY

	January-February 1990	January-February 1991	Percent Change
Construction	$221,203	$296,006	33.8
Manufacturing	$1,081,396	$988,587	-8.6
Trans., Comm., Elec., Gas and Sanitary Serv.	$515,888	$1,267,501	145.7
Wholesale Trade	$963,568	$791,695	-17.8
Retail Trade	$15,743,440	$16,426,620	4.3
Fin., Ins., & Real Estate	$222,936	$146,520	-34.3
Services	$3,067,865	$2,901,810	-5.4
Other	$64,145	$69,580	8.5
COUNTY TOTAL	$21,880,441	$22,888,319	4.6

TAXABLE SALES
Counties and Selected Cities in South Dakota
January-February 1990 and 1991
(In $000's)

REGION I

	January-February		%
	1990	1991	Change
Brookings	23,059	24,134	4.7
Brookings	21,487	22,411	4.3
Elkton	471	457	-2.2
Volga	571	593	3.9
Clark	1,547	1,595	3.1
Clark	1,145	1,208	5.5
Codington	30,003	32,196	7.3
Watertown	29,575	31,657	7.0
Deuel	2,875	3,049	6.1
Clear Lake	2,146	2,270	5.8
Gary	204	196	-3.9
Toronto	358	392	9.5
Grant	8,369	7,363	-12.0
Big Stone C.	584	657	12.5
Milbank	7,247	6,404	-11.5
Hamlin	1,913	2,020	5.6
Bryant	396	406	2.5
Castlewood	226	289	27.9
Estelline	576	597	3.6
Hayti	406	398	-2.0
Lake Norden	133	147	10.5
Kingsbury	3,758	3,802	1.2
Arlington	893	888	-0.6
De Smet	1,998	1,975	-1.2
Lake Preston	479	517	7.9
Lake	8,179	8,552	4.6
Madison	7,689	8,019	5.4
Miner	1,667	2,029	21.7
Howard	1,372	1,654	20.6
Moody	5,289	5,964	12.8
Colman	3,539	3,713	4.9
Flandreau	1,553	1,794	15.5
TOTAL	86,659	90,704	4.7

REGION II

	January-February		%
	1990	1991	Change
Clay	9,195	9,564	4.0
Vermillion	8,272	8,616	4.2
Lincoln	7,152	7,085	-0.9
Canton	2,417	2,704	11.9
Lennox	1,306	1,297	-0.7
McCook	2,638	2,920	10.7
Bridgewater	393	416	5.9
Canistota	306	333	8.8
Salem	1,587	1,721	8.4
Minnehaha	187,882	197,844	5.3
Baltic	433	486	12.2
Brandon	1,200	1,066	-11.2
Colton	488	625	28.1
Dell Rapids	1,615	1,650	2.2
Garretson	956	896	-6.3
Hartford	459	501	9.2
Sioux Falls	180,173	189,931	5.4
Turner	4,092	4,321	5.6
Centerville	587	590	0.5
Marion	1,640	1,701	3.7
Parker	653	705	8.0
Union	5,174	5,833	12.7
Alcester	1,438	1,542	7.2
Beresford	1,560	1,699	8.9
Elk Point	1,007	1,038	3.1
TOTAL	216,133	227,567	5.3

REGION III

	January-February		%
	1990	1991	Change
Aurora	1,955	2,025	3.6
Plankinton	1,357	1,453	7.1
Bon Homme	3,840	4,003	4.2
Avon	741	806	8.8
Scotland	715	735	2.8
Springfield	541	556	2.8
Tabor	869	952	9.6
Tyndall	959	930	-3.0
Brule	4,428	4,452	0.5
Chamberlain	3,352	3,417	1.9
Kimball	752	799	6.3
Charles Mix	5,679	5,828	2.6
Geddes	142	165	16.2
Lake Andes	909	1,016	11.8
Platte	2,525	2,584	2.3
Wagner	1,955	1,920	-1.8
Davison	23,018	22,634	-1.7
Mitchell	22,553	22,099	-2.0
Douglas	2,024	1,999	-1.2
Armour	975	923	-5.3
Corsica	783	824	5.2
Gregory	3,655	3,725	1.9
Burke	929	912	-1.8
Gregory	1,877	1,963	4.6
Hanson	730	743	1.8
Alexandria	421	433	2.9
Emery	226	226	0.0
Hutchinson	5,433	5,446	0.2
Freeman	2,134	2,139	0.2
Menno	753	743	-1.3
Parkston	1,794	1,848	3.0
Tripp	473	531	12.3
Jerauld	1,287	1,326	3.0
Wess. Sprgs.	1,117	1,153	3.2
Sanborn	966	993	2.8
Woonsocket	681	701	2.9
Yankton	21,880	22,888	4.6
Yankton	21,038	21,468	2.0
TOTAL	74,895	76,062	1.6

REGION IV

	January-February		%
	1990	1991	Change
Beadle	17,443	17,465	0.1
Huron	16,873	16,782	-0.5
Brown	41,552	45,008	8.3
Aberdeen	37,152	39,961	7.6
Groton	1,183	1,279	8.1
Day	4,537	4,318	-4.8
Bristol	266	273	2.6
Waubay	210	249	18.6
Webster	3,762	3,519	-6.5
Edmunds	2,293	2,322	1.3
Bowdle	481	495	2.9
Hosmer	188	194	3.2
Ipswich	1,267	1,282	1.2
Roscoe	295	280	-5.1
Faulk	1,222	1,620	32.6
Faulkton	839	1,308	55.9
Hand	2,948	3,091	4.9
Miller	2,687	2,841	5.7
McPherson	1,278	1,376	7.7
Eureka	878	946	7.7
Leola	359	388	8.1
Marshall	2,470	2,381	-3.6
Britton	1,816	1,729	-4.8
Roberts	4,719	4,720	0.0
Sisseton	3,073	3,024	-1.6
Wilmot	586	622	6.1
Spink	4,310	4,676	8.5
Doland	112	126	12.5
Redfield	3,747	4,025	7.4
TOTAL	82,772	86,977	5.1

REGION V

	January-February		%
	1990	1991	Change
Buffalo	11	10	-9.1
Campbell	935	938	0.3
Herreid	473	568	20.1
Pollock	395	318	-19.5
Corson	473	479	1.3
McIntosh	130	127	-2.3
McLaughlin	177	156	-11.9
Dewey	2,361	1,170	-50.4
Eagle Butte	1,620	866	-46.5
Isabel	221	112	-49.3
Timber Lake	450	125	-72.2
Haakon	1,765	1,881	6.6
Philip	1,594	1,692	6.1
Hughes	18,273	18,743	2.6
Blunt	375	408	8.8
Pierre	17,754	18,169	2.3
Hyde	1,279	1,295	1.3
Hyde	1,266	1,282	1.3
Jones	1,488	1,649	10.8
Mellette	1,385	1,538	11.0
Lyman	1,742	1,860	6.8
Oacoma	777	813	4.6
Presho	421	486	15.4
Mellette	498	500	0.4
White River	438	430	-1.8
Perkins	2,897	2,921	0.8
Bison	493	514	4.3
Lemmon	2,250	2,256	0.3
Potter	2,139	2,267	6.0
Gettysburg	1,490	1,603	7.6
Hoven	578	590	2.1
Stanley	2,099	2,171	3.4
Ft. Pierre	2,085	2,156	3.4
Sully	937	921	-1.7
Onida	867	864	-0.3
Tripp	6,182	6,292	1.8
Winner	6,023	6,092	1.1
Todd	1,729	444	-74.3
Mission	1,333	436	-67.3
Walworth	6,236	6,407	2.7
Mobridge	4,741	4,971	4.9
Selby	1,267	1,189	-6.2
Ziebach	265	121	-54.3
Dupree	261	118	-54.8
TOTAL	51,309	55,679	8.5

REGION VI

	January-February		%
	1990	1991	Change
Bennett	1,776	1,875	5.6
Martin	1,748	1,856	6.2
Butte	6,055	6,226	2.8
Belle Fche	4,811	4,966	3.2
Newell	1,085	1,159	6.8
Custer	3,078	3,331	8.2
Custer	2,901	3,142	8.3
Fall River	4,058	4,366	7.6
Edgemont	599	623	4.0
Hot Sprgs.	3,377	3,656	8.3
Harding	671	762	13.6
Buffalo	568	677	19.2
Jackson	1,014	1,064	4.9
Kadoka	868	919	5.9
Lawrence	20,650	23,052	11.6
Deadwood	5,375	4,723	-12.1
Lead	5,602	5,668	1.2
Spearfish	9,119	10,463	14.7
Whitewood	398	554	39.2
Meade	8,985	9,739	8.4
Faith	829	853	2.9
Sturgis	6,646	7,003	5.4
Pennington	107,185	114,593	6.9
Keystone	118	126	6.8
Rapid City	101,703	108,863	7.0
Wall	3,163	3,338	5.5
Shannon	655	153	-76.6
Pine Ridge	137	126	-8.0
Washabaugh	120	100	-16.7
TOTAL	154,247	165,261	7.1
STATE TOTAL	666,015	702,250	5.4

*NOTE: Includes only counties; total does not include sales that cannot be identified on a county basis such as public utilities.

GROSS SALES & USE TAXABLE ITEMS
Counties and Selected Cities in South Dakota
January-February 1990 and 1991
(In $000's)

REGION I

	January-February 1990	January-February 1991	% Change
Brookings	40,768	50,260	23.3
Brookings	37,565	46,369	23.4
Elkton	880	963	9.4
Volga	1,006	973	-3.3
Clark	8,140	7,406	-9.1
Clark	7,322	6,697	-8.5
Codington	63,139	68,597	8.6
Watertown	62,192	67,554	8.6
Deuel	5,323	5,286	-0.7
Clear Lake	3,802	3,783	-0.5
Gary	530	455	-14.2
Toronto	801	834	4.1
Grant	23,589	20,417	-13.4
Big Stone C	677	726	7.2
Milbank	21,678	18,731	-13.6
Hamlin	5,234	5,356	2.3
Bryant	1,034	1,182	14.3
Castlewood	696	598	-14.1
Estelline	896	985	9.9
Hazle	848	898	5.9
Lake Norden	1,070	1,146	7.1
Kingsbury	10,011	8,553	-14.6
Arlington	4,157	3,036	-27.0
De Smet	3,183	3,010	-5.4
Lake Preston	768	833	8.5
Lake	21,243	34,274	61.3
Madison	19,084	32,223	68.8
Miner	7,710	5,697	-26.1
Howard	7,019	4,843	-31.0
Moody	8,937	8,991	0.6
Colman	5,730	5,503	-4.0
Flandreau	2,830	2,825	-0.2
TOTAL	194,103	214,837	10.7

REGION II

	January-February 1990	January-February 1991	% Change
Clay	13,977	14,059	0.6
Vermillion	12,168	12,789	5.1
Lincoln	24,411	19,841	-18.7
Canton	14,371	10,582	-26.4
Lennox	2,246	2,173	-3.3
McCook	10,282	10,868	5.7
Bridgewater	1,131	1,087	-3.9
Canistota	1,019	964	-5.4
Salem	6,552	7,374	12.5
Minnehaha	450,222	486,138	8.0
Baltic	1,444	1,603	11.0
Brandon	3,059	2,911	-4.8
Colton	2,050	2,065	0.7
Dell Rapids	3,989	4,221	5.8
Garretson	[illegible]	2,717	8.2
Hartford	[illegible]	1,961	17.8
Sioux Falls	429,936	464,096	7.9
Turner	10,661	8,398	-21.2
Centerville	1,767	1,615	-8.6
Marion	2,208	2,145	-2.9
Parker	2,987	1,549	-48.1
Union	51,276	103,424	101.7
Alcester	4,099	3,673	-10.4
Beresford	6,238	6,084	-2.5
Elk Point	3,181	3,059	-3.8
TOTAL	560,829	642,728	14.6

REGION III

	January-February 1990	January-February 1991	% Change
Aurora	3,913	5,227	33.6
Plankinton	2,549	3,744	46.9
Bon Homme	9,001	8,615	-4.3
Avon	1,731	1,532	-11.5
Scotland	1,516	1,406	-7.3
Springfield	1,542	1,704	10.5
Tabor	1,184	1,162	-1.9
Tyndall	3,012	2,784	-7.6
Brule	12,227	12,101	-1.0
Chamberlain	9,883	9,552	-3.3
Kimball	1,896	2,203	16.2
Charles Mix	11,451	11,630	1.6
Geddes	751	908	20.9
Lake Andes	1,515	1,557	2.8
Platte	4,697	4,970	5.8
Wagner	4,258	3,941	-7.4
Davison	66,428	70,352	5.9
Mitchell	64,565	68,541	6.2
Douglas	4,809	4,428	-7.9
Armour	1,490	1,512	1.5
Corsica	2,833	2,449	-13.6
Gregory	8,772	8,633	-1.6
Burke	1,826	1,691	-7.4
Gregory	4,453	4,595	3.2
Hanson	3,256	3,043	-6.5
Alexandria	1,861	2,027	8.9
Emery	722	448	-38.0
Hutchinson	15,368	15,131	-1.5
Freeman	7,335	7,101	-3.2
Menno	1,368	1,421	3.9
Parkston	4,633	4,424	-4.5
Tripp	1,171	1,541	31.6
Jerauld	6,509	5,897	-9.4
Wess. Sprgs.	4,170	4,280	2.6
Sanborn	3,864	3,647	-5.6
Woonsocket	3,223	3,072	-4.7
Yankton	72,548	68,826	-5.1
Yankton	70,245	66,023	-6.0
TOTAL	218,146	217,530	-0.3

REGION IV

	January-February 1990	January-February 1991	% Change
Beadle	63,602	68,350	7.5
Huron	60,046	64,970	8.2
Brown	95,446	104,615	9.6
Aberdeen	86,279	93,917	8.9
Groton	3,555	3,655	2.8
Day	10,291	9,766	-5.1
Bristol	1,053	808	-23.3
Waubay	435	509	17.0
Webster	7,593	7,446	-1.9
Edmunds	7,140	7,178	0.5
Bowdle	1,478	1,775	20.1
Hosmer	314	335	6.7
Ipswich	3,711	3,516	-5.3
Roscoe	776	725	-6.6
Faulk	2,196	2,705	23.2
Faulkton	1,328	1,831	37.9
Hand	6,381	7,260	13.8
Miller	5,504	6,159	11.9
McPherson	2,560	2,495	-2.5
Eureka	1,722	1,732	0.6
Leola	685	697	1.8
Marshall	10,821	10,244	-5.3
Britton	3,588	3,521	-1.9
Roberts	11,372	11,284	-0.8
Sisseton	7,219	6,949	-3.7
Wilmot	1,770	1,747	-1.3
Spink	9,335	9,430	1.0
Doland	149	166	11.4
Redfield	7,028	7,227	2.8
TOTAL	219,144	233,327	6.5

REGION V

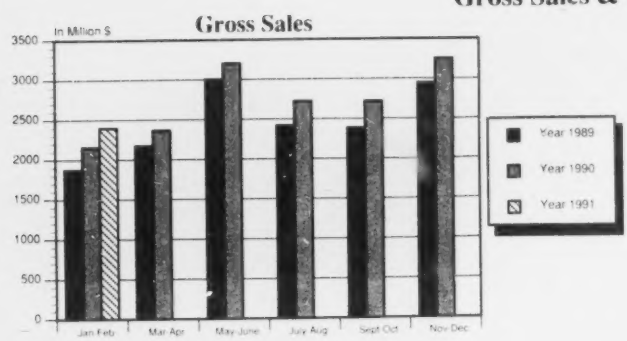
	January-February 1990	January-February 1991	% Change
Buffalo	266	256	-3.8
Campbell	2,341	2,029	-13.3
Herreid	1,602	1,453	-9.3
Pollock	641	490	-23.6
Corson	2,867	2,765	-3.6
McIntosh	544	363	-33.3
McLaughlin	1,742	1,740	-0.1
Dewey	4,202	4,160	-1.0
Eagle Butte	2,568	2,816	9.7
Isabel	694	518	-25.4
Timber Lake	803	679	-15.4
Haakon	7,568	7,271	-3.9
Philip	6,384	6,544	2.5
Hughes	33,981	33,916	-0.2
Blunt	493	535	8.5
Pierre	32,839	32,852	0.0
Hyde	3,271	2,754	-15.8
Highmore	3,207	2,681	-16.4
Jones	3,125	3,049	-2.4
Murdo	2,909	2,807	-3.5
Lyman	3,374	3,013	-10.7
Oacoma	882	911	3.3
Presho	1,021	870	-14.8
Mellette	862	956	10.9
White River	639	694	8.6
Perkins	4,368	5,452	24.8
Bison	682	668	-2.1
Lemmon	3,489	4,586	31.4
Potter	5,040	4,989	-1.0
Gettysburg	3,527	3,431	-2.7
Hoven	1,090	1,242	13.9
Stanley	4,389	3,827	-12.8
Ft. Pierre	4,372	3,810	-12.9
Sully	2,568	2,738	6.6
Onida	2,161	2,341	8.3
Tripp	15,404	15,470	0.4
Winner	14,772	14,718	-0.4
Todd	3,023	3,910	29.3
Mission	2,144	3,055	42.5
Walworth	10,852	11,754	8.3
Mobridge	8,054	9,072	12.6
Selby	1,986	1,985	-0.1
Ziebach	671	630	-6.1
Dupree	668	627	-6.1
TOTAL	108,172	108,939	0.7

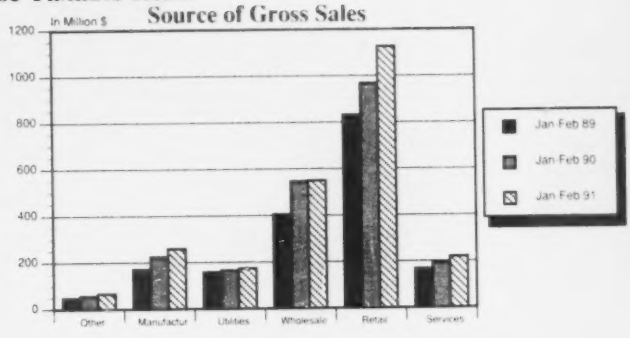
REGION VI

	January-February 1990	January-February 1991	% Change
Bennett	5,433	5,452	0.3
Martin	5,387	5,405	0.3
Butte	10,793	11,538	6.9
Belle Fche	8,983	9,672	7.7
Newell	1,590	1,753	10.3
Custer	5,117	5,526	8.0
Custer	4,558	4,886	7.2
Fall River	6,983	7,902	13.2
Edgemont	1,673	1,895	13.3
Hot Sprgs.	5,100	5,746	12.7
Harding	1,086	1,218	12.2
Buffalo	901	1,072	19.0
Jackson	3,066	3,094	0.9
Kadoka	2,751	2,794	1.6
Lawrence	64,634	57,293	-11.4
Deadwood	11,695	7,502	-35.9
Lead	31,802	26,447	-16.8
Spearfish	17,652	18,730	6.1
Whitewood	3,249	2,761	-15.0
Meade	17,499	18,139	3.7
Faith	1,514	1,592	5.2
Sturgis	12,762	13,147	3.0
Pennington	229,555	272,274	18.6
Keystone	151	146	-3.3
Rapid City	218,238	262,124	20.1
Wall	5,416	5,647	4.3
Shannon	1,569	2,088	33.1
Pine Ridge	630	1,190	88.9
Washabaugh	187	213	13.9
TOTAL	345,922	384,737	11.2
STATE TOTAL	1,646,316	1,802,098	9.5

*NOTE: Includes only counties; total does not include sales that cannot be identified on a county basis such as public utilities.

Gross Sales & Use Taxable Items





City Rankings By Gross Sales & Use Taxable Items
January-February 1990 and 1991
(In $000's)

		January - February 1990	January - February 1991	Percent Change
1	Sioux Falls	429,956	464,096	7.9
2	Rapid City	218,238	262,124	20.1
3	Aberdeen	86,279	93,917	8.9
4	Mitchell	64,565	68,541	6.2
5	Watertown	62,192	67,554	8.6
6	Yankton	70,245	66,023	-6.0
7	Huron	60,046	64,970	8.2
8	Brookings	36,352	46,369	27.6
9	Pierre	32,839	32,852	0.0
10	Madison	19,084	32,223	68.8
11	Lead	31,802	26,447	-16.8
12	Milbank	21,678	18,731	-13.6
13	Spearfish	17,652	18,730	6.1
14	Winner	14,772	14,718	-0.4
15	Sturgis	12,762	13,147	3.0
16	Vermillion	12,168	12,789	5.1
17	Canton	14,371	10,582	-26.4
18	Belle Fourche	8,983	9,672	7.7
19	Chamberlain	9,883	9,552	-3.3
20	Mobridge	8,054	9,072	12.6
21	Deadwood	11,695	7,502	-35.9
22	Webster	7,593	7,446	-1.9
23	Salem	6,552	7,374	12.5
24	Redfield	7,028	7,227	2.8
25	Freeman	7,335	7,101	-3.2

County Rankings By Gross Sales & Use Taxable Items
January-February 1990 and 1991
(In $000's)

		January - February 1990	January - February 1991	Percent Change
1	Minnehaha	450,222	486,138	8.0
2	Pennington	229,555	272,274	18.6
3	Brown	95,446	104,615	9.6
4	Union	51,276	103,424	101.7
5	Davison	66,428	70,352	5.9
6	Yankton	72,548	68,826	-5.1
7	Codington	63,139	68,597	8.6
8	Beadle	63,602	68,350	7.5
9	Lawrence	64,634	57,293	-11.4
10	Brookings	40,768	50,260	23.3
11	Lake	21,243	34,274	61.3
12	Hughes	33,981	33,916	-0.2
13	Grant	23,589	20,417	-13.4
14	Lincoln	24,411	19,841	-18.7
15	Meade	17,499	18,139	3.7
16	Tripp	15,404	15,470	0.4
17	Hutchinson	15,368	15,131	-1.5
18	Clay	13,977	14,059	0.6
19	Brule	12,227	12,101	-1.0
20	Walworth	10,852	11,754	8.3
21	Charles Mix	11,451	11,630	1.6
22	Butte	10,793	11,538	6.9
23	Roberts	11,372	11,284	-0.8
24	McCook	10,282	10,868	5.7
25	Marshall	10,821	10,244	-5.3

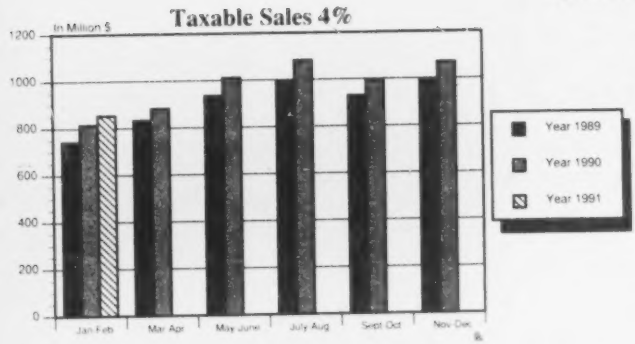
City Rankings By Gross Sales & Use Taxable Items
January-December 1989 and 1990
(In $000's)

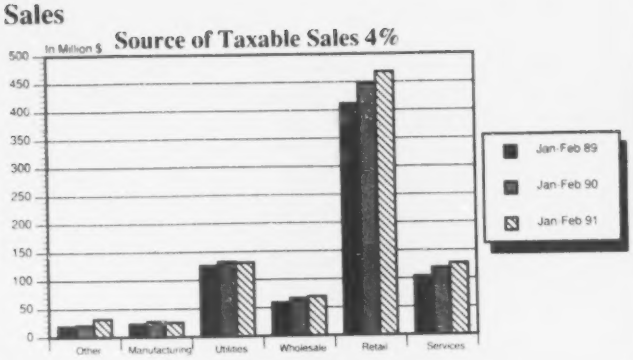
		January - December 1989	January - December 1990	Percent Change
1	Sioux Falls	2,802,864	3,148,067	12.3
2	Rapid City	1,618,898	1,776,710	9.7
3	Aberdeen	634,461	677,108	6.7
4	Mitchell	431,179	480,117	11.3
5	Watertown	463,039	477,064	3.0
6	Yankton	436,374	457,700	4.9
7	Huron	404,411	432,825	7.0
8	Brookings	289,254	311,881	7.8
9	Pierre	230,792	234,278	1.5
10	Lead	186,049	199,157	7.0
11	Madison	136,107	158,625	16.5
12	Spearfish	124,452	141,477	13.7
13	Milbank	88,067	134,596	52.8
14	Winner	93,709	108,592	15.9
15	Sturgis	83,549	100,070	19.8
16	Vermillion	89,124	93,058	4.4
17	Canton	83,529	82,855	-0.8
18	Chamberlain	69,051	74,782	8.3
19	Deadwood	70,024	74,717	6.7
20	Belle Fourche	65,340	73,437	12.4
21	Mobridge	58,147	64,046	10.1
22	Freeman	54,137	59,316	9.6
23	Redfield	53,888	56,430	4.7
24	Sisseton	45,455	55,166	21.4
25	Beresford	50,535	54,877	8.6

County Rankings By Gross Sales & Use Taxable Items
January-December 1989 and 1990
(In $000's)

		January - December 1989	January - December 1990	Percent Change
1	Minnehaha	2,963,920	3,314,621	11.8
2	Pennington	1,716,569	1,884,982	9.8
3	Brown	694,599	745,118	7.3
4	Davison	443,160	494,421	11.6
5	Codington	472,221	486,555	3.0
6	Yankton	459,863	477,816	3.9
7	Union	154,608	474,838	207.1
8	Beadle	434,355	461,320	6.2
9	Lawrence	406,991	448,546	10.2
10	Brookings	314,526	339,984	8.1
11	Hughes	240,873	243,890	1.3
12	Lake	159,348	180,162	13.1
13	Lincoln	167,879	167,227	-0.4
14	Grant	103,746	150,084	44.7
15	Meade	114,476	138,574	21.1
16	Hutchinson	113,309	119,285	5.3
17	Tripp	99,235	115,280	16.2
18	Clay	101,994	104,846	2.8
19	Charles Mix	91,495	93,722	2.4
20	Turner	91,324	92,190	0.9
21	Brule	82,550	92,039	11.5
22	Roberts	76,796	88,948	15.8
23	Butte	76,442	85,283	11.6
24	Walworth	79,140	83,287	5.2
25	McCook	74,447	80,539	8.2

Taxable Sales





City Rankings By Taxable Sales
January-February 1990 and 1991
(In $000's)

		January - February 1990	January - February 1991	Percent Change
1	Sioux Falls	180,173	189,931	5.4
2	Rapid City	101,703	108,863	7.0
3	Aberdeen	37,152	39,961	7.6
4	Watertown	29,575	31,657	7.0
5	Brookings	21,487	22,411	4.3
6	Mitchell	22,553	22,099	-2.0
7	Yankton	21,038	21,468	2.0
8	Pierre	17,754	18,169	2.3
9	Huron	16,873	16,782	-0.5
10	Spearfish	9,119	10,463	14.7
11	Vermillion	8,272	8,616	4.2
12	Madison	7,609	8,019	5.4
13	Sturgis	6,646	7,003	5.4
14	Milbank	7,237	6,404	-11.5
15	Winner	6,023	6,092	1.1
16	Lead	5,602	5,668	1.2
17	Mobridge	4,741	4,971	4.9
18	Belle Fourche	4,811	4,966	3.2
19	Deadwood	5,375	4,723	-12.1
20	Redfield	3,747	4,025	7.4
21	Colman	3,539	3,713	4.9
22	Hot Springs	3,377	3,656	8.3
23	Webster	3,762	3,519	-6.5
24	Chamberlain	3,352	3,417	1.9
25	Wall	3,163	3,338	5.5

County Rankings By Taxable Sales
January-February 1990 and 1991
(In $000's)

		January - February 1990	January - February 1991	Percent Change
1	Minnehaha	187,882	197,844	5.3
2	Pennington	107,185	114,593	6.9
3	Brown	41,552	45,008	8.3
4	Codington	30,003	32,196	7.3
5	Brookings	23,059	24,134	4.7
6	Lawrence	20,650	23,052	11.6
7	Yankton	21,880	22,888	4.6
8	Davison	23,018	22,634	-1.7
9	Hughes	18,273	18,743	2.6
10	Beadle	17,443	17,465	0.1
11	Meade	8,985	9,739	8.4
12	Clay	9,195	9,564	4.0
13	Lake	8,179	8,552	4.6
14	Grant	8,369	7,363	-12.0
15	Lincoln	7,152	7,085	-0.9
16	Walworth	6,236	6,407	2.7
17	Tripp	6,182	6,292	1.8
18	Butte	6,055	6,226	2.8
19	Moody	5,289	5,964	12.8
20	Union	5,174	5,833	12.7
21	Charles Mix	5,679	5,828	2.6
22	Hutchinson	5,433	5,446	0.2
23	Roberts	4,719	4,720	0.0
24	Spink	4,310	4,676	8.5
25	Brule	4,428	4,452	0.5

City Rankings By Taxable Sales
January-December 1989 and 1990
(In $000's)

		January - December 1989	January - December 1990	Percent Change
1	Sioux Falls	1,209,568	1,322,285	9.3
2	Rapid City	736,672	804,368	9.2
3	Aberdeen	262,121	280,607	7.1
4	Watertown	202,053	215,731	6.8
5	Mitchell	152,645	169,038	10.7
6	Yankton	137,899	150,689	9.3
7	Brookings	134,417	144,358	7.4
8	Pierre	121,094	123,669	2.1
9	Huron	115,466	119,867	3.8
10	Spearfish	65,665	76,167	16.0
11	Sturgis	48,430	57,225	18.2
12	Madison	50,810	54,944	8.1
13	Vermillion	49,947	50,602	1.3
14	Winner	42,106	44,561	5.8
15	Milbank	41,130	44,320	7.8
16	Lead	37,899	44,256	16.8
17	Deadwood	30,880	40,811	32.2
18	Belle Fourche	35,102	39,436	12.3
19	Mobridge	32,487	34,407	5.9
20	Custer	30,319	33,180	9.4
21	Wall	30,387	31,777	4.6
22	Redfield	26,011	27,385	5.3
23	Hot Springs	24,410	26,049	6.7
24	Chamberlain	25,080	25,924	3.4
25	Webster	23,745	24,921	5.0

County Rankings By Taxable Sales
January-December 1989 and 1990
(In $000's)

		January - December 1989	January - December 1990	Percent Change
1	Minnehaha	1,264,224	1,379,211	9.1
2	Pennington	801,471	873,847	9.0
3	Brown	287,978	310,707	7.9
4	Codington	205,825	218,785	6.3
5	Davison	155,916	172,498	10.6
6	Lawrence	140,725	172,411	22.5
7	Yankton	143,278	155,765	8.7
8	Brookings	144,971	155,313	7.1
9	Hughes	124,799	127,260	2.0
10	Beadle	121,112	124,241	2.6
11	Meade	64,599	78,300	21.2
12	Lake	54,541	58,599	7.4
13	Clay	55,526	56,294	1.4
14	Grant	48,538	51,936	7.0
15	Lincoln	48,496	51,745	6.7
16	Butte	42,188	46,996	11.4
17	Tripp	43,397	46,146	6.3
18	Walworth	41,211	43,098	4.6
19	Charles Mix	38,485	40,785	6.0
20	Union	36,474	39,353	7.9
21	Hutchinson	36,299	37,587	3.5
22	Custer	32,679	35,727	9.3
23	Brule	30,889	33,613	8.8
24	Roberts	21,767	33,534	54.1
25	Spink	30,952	32,038	3.5

SOUTH DAKOTA
Data Supplement

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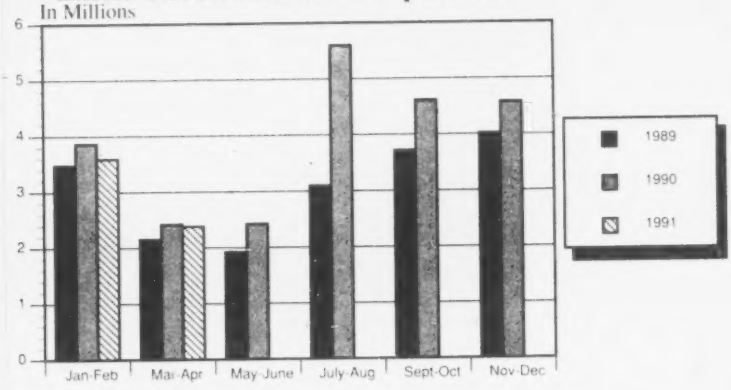
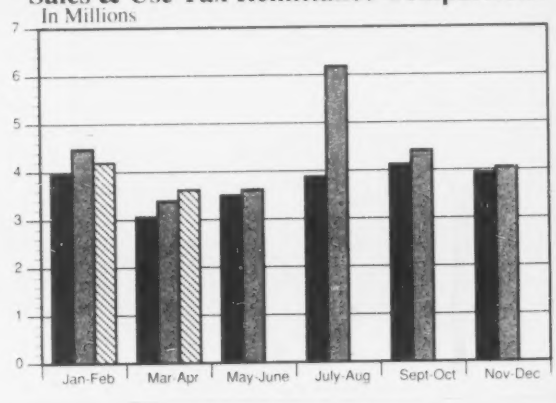
Excise Tax Remittance Comparisons



Sales & Use Tax Remittance Comparisons



EXCISE TAX REMITTANCE COMPARISONS (STATE PORTION ONLY)

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1987	% CHANGE	YEAR 1988	% CHANGE
Jan-Feb	Mar-Apr	1,978,660.88	23.6	1,753,051.46	-11.4
Mar-Apr	May-June	1,874,931.53	28.7	1,675,251.63	-10.7
May-June	July-Aug	2,641,250.27	15.1	2,695,818.35	2.1
July-Aug	Sept-Oct	3,371,464.08	2.5	3,639,150.83	7.9
Sept-Oct	Nov-Dec	3,510,594.93	-12.4	3,950,716.67	12.5
Nov-Dec	Jan-Feb	3,298,202.18	6.6	3,478,422.27	5.5

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1989	% CHANGE	YEAR 1990	% CHANGE
Jan-Feb	Mar-Apr	2,151,704.50	22.7	2,421,452.90	12.54
Mar-Apr	May-June	1,920,429.92	13.6	2,421,778.34	27.30
May-June	July-Aug	3,097,636.77	14.9		
July-Aug	Sept-Oct	3,717,513.13	2.2		
Sept-Oct	Nov-Dec	4,018,801.07	1.7		
Nov-Dec	Jan-Feb	3,864,850.21	11.1		

**COLLECTIONS MADE BY STATE	YEAR 1990	% CHANGE	YEAR 1991	% CHANGE
Jan-Feb			3,589,093.40	-7.1
Mar-Apr			2,379,571.30	-1.7
May-June				
July-Aug	5,594,653.86	80.6		
Sept-Oct	4,612,322.30	24.1		
Nov-Dec	4,582,036.70	14.2		

Percent Change from like period a year ago.

SALES & USE TAX REMITTANCE COMPARISONS (STATE PORTION ONLY)

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1987	% CHANGE	YEAR 1988	% CHANGE
Jan-Feb	Mar-Apr	27,705,025.82	2.3	31,350,049.55	13.2
Mar-Apr	May-June	30,522,676.38	7.6	33,603,712.63	10.1*
May-June	July-Aug	33,517,155.17	5.6	37,065,627.38	10.6
July-Aug	Sept-Oct	35,998,368.46	4.2	37,517,797.00	4.2
Sept-Oct	Nov-Dec	34,888,503.20	3.8	35,594,909.27	2.0
Nov-Dec	Jan-Feb	36,849,827.85	8.2	39,574,138.84	7.4

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1989	% CHANGE	YEAR 1990	% CHANGE
Jan-Feb	Mar-Apr	30,604,668.66	2.4	33,928,818.75	10.9
Mar-Apr	May-June	35,015,161.00	4.2	36,202,249.30	3.4
May-June	July-Aug	38,767,971.16	4.6		
July-Aug	Sept-Oct	41,203,887.02	9.8		
Sept-Oct	Nov-Dec	39,377,161.86	10.6		
Nov-Dec	Jan-Feb	41,480,266.31	4.8		

**COLLECTIONS MADE BY STATE	YEAR 1990	% CHANGE	YEAR 1991	% CHANGE
Jan-Feb			41,865,183.83	0.9
Mar-Apr			36,185,612.30	6.7
May-June				
July-Aug	61,781,289.01	59.4		
Sept-Oct	44,127,764.38	7.1		
Nov-Dec	40,545,368.73	3.0		

**Due to changes in reporting periods and due dates of returns, we will report only collections made. For example: Collections made during the July-Aug 1990 period may include the May monthly, June monthly, July monthly due on Aug. 20, the May-June bi-monthly and previous months' delinquencies.

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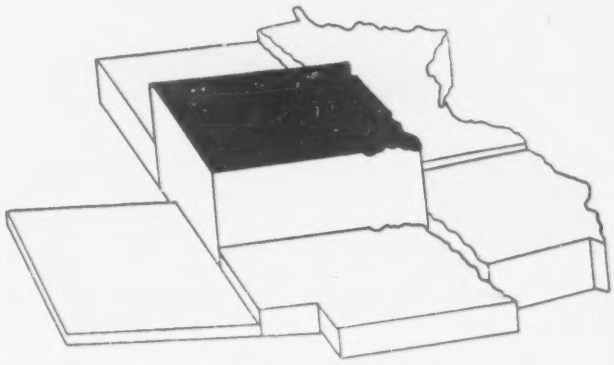
SOUTH DAKOTA
Data Supplement

July, 1991
Vol. VIII, No. 3



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- **SOUTH DAKOTA'S RETAIL SALES IN THE MARCH-APRIL BIMONTHLY WERE UP 4.7%**
- **THE TOP TEN CITIES' RETAIL SALES WERE UP 6.2%**
- **THE MORE RURAL COUNTIES REPORTED GAINS OF 0.8%**

South Dakota's retail sales performance has exceeded the nation's since mid-1989. The national recession that came about in the later 1980s followed on the heels of rural America's crisis earlier in the 1980s. However, the more urban counties have shown movement that on the surface appears sympathetic to the national sales trends. Of more interest is that rural retail sales, a segment of the market that is assumed to be somewhat isolated from the national economy, has also reflected the downturn. Are there common events taking place?

The retail sales of the counties containing the state's ten largest cities increased 6.2% in the March-April bimonthly compared to the same period in 1990. But the performance message by business classification is not homogeneous. Taxable retail sales by manufacturers increased 15.6% and construction was up 10.9%. The sale of goods and services, typical retail segments, increased over 6% each. The weaker segments were real estate and financial services (-6.3%), transportation and utilities (2.9%), and wholesale trade (4.9%). The northeast counties of Brown and Codington were the exceptions to the drop in the real estate and financial services segment. The biggest losers were Minnehaha, Clay, Beadle and Davison counties. On the whole, these performance figures would not describe a general business downturn.

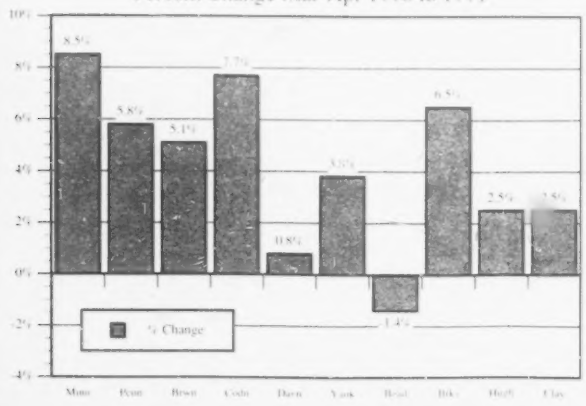
The rural counties' lackluster increase averaging 0.8% was the result of slow sales on mainstreet. The sale of goods was down (-0.5%) and services were only slightly improved—1.2% over the preceding year. The lackluster performance in these large market segments were further frustrated by decreases in wholesale trade (-3.4%) and manufacturing sales (-17.3%). There is no way to determine through information available if the softness in these sectors is a response to state or national trends. There is a general cooling in the more rural counties economies with some exceptions. The big gainers were construction (117.6%) and mining (39.6%).

South Dakota's retail sales in 1991 have not kept pace with the increases the state posted in 1990, but the sales figures are not as depressed as the nation's. However, the figures suggest that South Dakotan's are not immune or isolated from the national business cycle. How much of the "dampening" in retail sales is attributable to national

(Continued on page 2.)

Selected Taxable Sales

Percent Change Mar-Apr 1990 to 1991



BIMONTHLY PERIODS	MAY-JUN 1990	JUL-AUG 1990	SEP-OCT 1990	NOV-DEC 1990	JAN-FEB 1991	MAR-APR 1991	MAY-JUN 1991
Statewide Retail Sales (1) (2)	3.6%	3.4%	4.2%	3.5%	-0.9%	1.0%	1.5%
Statewide Index of Consumer Sentiment (3) (1)	90.6	88.2	72.8	66.0	66.8	87.7	78.3
Sioux Falls Retail Sales (1) (4)	5.8%	9.8%	7.3%	7.6%	4.6%	4.7%	
Counties of Largest Ten Cities (4) (5)	6.6%	9.0%	7.2%	8.2%	5.3%	6.2%	
All Other Counties (5)	3.8%	11.8%	7.7%	6.0%	2.6%	0.8%	

(1) CURRENT DOLLARS
(2) SURVEY OF CURRENT BUSINESS, U.S. DEPARTMENT OF COMMERCE
(3) FIRST MONTH IN PERIOD, (1ST QTR. 1966=100)
(4) LARGEST TEN CITIES BY POPULATION
(5) SELECTED RETAIL SALES

SOUTH DAKOTA DATA SUPPLEMENT

July 1991 **Vol. VIII, No. 3**

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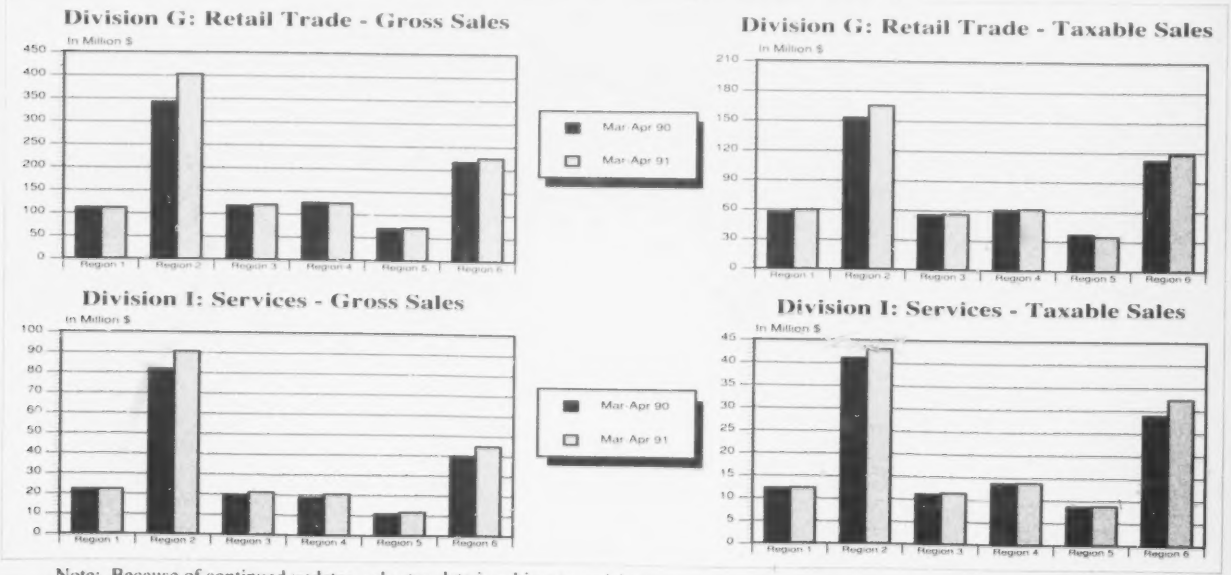
(Continued from page 1.)

linkages and how much is a sympathetic reaction to the "nation's misfortune" is not known and requires further study. But we do know that between 1989 and 1990, South Dakota's total employment level has out-paced the national growth rate, personal income increased at a rate over double that of the nation and early 1991 income figures suggest that trend is continuing. South Dakota had its slowdown during the farm crisis in the early 1980s and with some exceptions, is in a period of "good times".

National retail sales grew 1.5% in the May-June bimonthly which is an increase of approximately one-half percentage point. The national index of consumer sentiment decreased from the March-April bi-monthly of 87.7 to 78.3 in May-June.



Note: Because of continued updates, sales tax data is subject to revision.
For further information on sales tax data, contact Nancy Nelson at the Business Research Bureau.

TAXABLE SALES
BY BUSINESS CLASSIFICATION

TOP TEN COUNTIES BY POPULATION
March-April 1990 and 1991
(In Dollars)

	March-April 1990	March-April 1991	Percent Change
BEADLE COUNTY			
Construction	N/A	$43,233	
Manufacturing	$772,022	$332,927	-56.9
Trans., Comm., Elec., Gas and Sanitary Serv.	$524,679	$440,321	-16.1
Wholesale Trade	$1,451,818	$1,536,176	5.8
Retail Trade	$13,154,063	$13,728,109	4.4
Fin., Ins., & Real Estat	$169,147	$148,223	-12.4
Services	$3,281,365	$2,864,517	-12.7
Other	168,506	$161,087	-4.4
COUNTY TOTAL	$19,521,600	$19,254,593	-1.4
BROOKINGS COUNTY			
Construction	N/A	$43,615	
Manufacturing	$2,123,290	$2,609,065	22.9
Trans., Comm., Elec., Gas and Sanitary Serv.	$2,315,243	$2,102,902	-9.2
Wholesale Trade	$968,014	$1,224,627	26.5
Retail Trade	$15,244,243	$16,283,756	6.8
Fin., Ins., & Real Estate	$268,343	$250,073	-6.8
Services	$3,206,742	$3,177,851	-0.9
Other	103,640	$108,591	4.8
COUNTY TOTAL	$24,229,515	$25,800,480	6.5
BROWN COUNTY			
Construction	N/A	N/A	
Manufacturing	$1,735,820	$1,605,280	-7.5
Trans., Comm., Elec., Gas and Sanitary Serv.	$2,331,376	$2,460,223	5.5
Wholesale Trade	$4,738,930	$5,347,403	12.8
Retail Trad	$30,518,206	$31,310,991	2.6
Fin., Ins., & Real Estate	$440,878	$552,609	25.3
Services	$7,446,211	$8,227,249	10.5
Other	249,206	391,486	57.1
COUNTY TOTAL	$47,460,627	$49,895,241	5.1
CLAY COUNTY			
Construction	N/A	N/A	
Manufacturing	$145,717	$126,908	-12.9
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,333,837	$1,394,254	4.5
Wholesale Trade	$9,032	$25,245	179.5
Retail Trade	$6,220,004	$6,406,936	3.0
Fin., Ins., & Real Estate	$162,712	$138,415	-14.9
Services	$1,155,340	$1,190,231	3.0
Other	$38,955	$10,740	-72.4
COUNTY TOTAL	$9,065,597	$9,292,729	2.5
CODINGTON COUNTY			
Construction	$92,738	$66,168	-28.7
Manufacturing	$888,687	$1,013,078	14.0
Trans., Comm., Elec., Gas and Sanitary Serv.	$3,087,452	$3,047,977	-1.3
Wholesale Trade	$2,334,718	$3,147,445	34.8
Retail Trade	$22,248,615	$23,368,640	5.0
Fin., Ins., & Real Estate	$370,550	$426,900	15.2
Services	$3,986,276	$4,482,527	12.4
Other	$138,076	$157,341	14.0
COUNTY TOTAL	$33,147,112	$35,710,076	7.7

	March-April 1990	March-April 1991	Percent Change
DAVISON COUNTY			
Construction	$102,549	$210,041	104.8
Manufacturing	$716,615	$548,311	-23.5
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,147,744	$1,154,595	0.6
Wholesale Trade	$3,654,864	$3,729,374	2.0
Retail Trade	$17,778,608	$17,768,905	-0.1
Fin., Ins., & Real Estate	$142,020	$121,012	-14.8
Services	$3,338,848	$3,540,765	6.0
Other	$266,874	$263,775	-1.2
COUNTY TOTAL	$27,008,092	$27,217,757	0.8
HUGHES COUNTY			
Construction	$264,640	$412,526	55.9
Manufacturing	$257,120	$301,101	17.1
Trans., Comm., Elec., Gas and Sanitary Serv.	$1,237,385	$1,270,141	2.6
Wholesale Trade	$870,542	$839,710	-3.5
Retail Trade	$12,606,805	$12,895,262	2.3
Fin., Ins., & Real Estate	$247,469	$245,162	-0.9
Services	$4,225,999	$4,181,430	-1.1
Other	$27,781	$77,465	178.8
COUNTY TOTAL	$19,737,741	$20,222,797	2.5
MINNEHAHA COUNTY			
Construction	$102,031	$160,686	57.5
Manufacturing	$5,490,991	$8,617,317	56.9
Trans., Comm., Elec., Gas and Sanitary Serv.	$4,293,645	$4,486,516	4.5
Wholesale Trade	$29,047,623	$30,389,792	4.6
Retail Trade	$134,851,264	$146,673,730	8.8
Fin., Ins., & Real Estate	$3,701,417	$3,191,526	-13.8
Services	$36,140,452	$38,096,740	5.4
Other	$559,587	$727,401	30.0
COUNTY TOTAL	$214,187,010	$232,343,708	8.5
PENNINGTON COUNTY			
Construction	$905,084	$746,933	-17.5
Manufacturing	$3,050,476	$2,526,099	-17.2
Trans., Comm., Elec., Gas and Sanitary Serv.	$4,097,658	$4,601,913	12.3
Wholesale Trad	$10,691,572	$10,445,701	-2.3
Retail Trade	$77,029,434	$81,329,049	5.6
Fin., Ins., & Real Estate	$1,547,008	$1,527,260	-1.3
Services	$21,382,515	$24,209,569	13.2
Other	$2,834,670	$3,153,830	11.3
COUNTY TOTAL	$121,538,417	$128,540,354	5.8
YANKTON COUNTY			
Construction	$273,756	$279,575	2.1
Manufacturing	$879,457	$887,227	0.9
Trans., Comm., Elec., Gas and Sanitary Serv.	$305,922	$317,568	3.8
Wholesale Trade	$1,455,984	$1,266,616	-13.0
Retail Trade	$17,446,621	$18,569,466	6.4
Fin., Ins., & Real Estate	$238,668	$221,808	-7.1
Services	$3,102,603	$3,064,526	-1.2
Other	$162,584	$165,161	1.6
COUNTY TOTAL	$23,865,595	$24,771,947	3.8

TAXABLE SALES
Counties and Selected Cities in South Dakota
March-April 1990 and 1991
(In $000's)

REGION I

	March-April 1990	March-April 1991	% Change
Brookings	24,230	25,808	6.5
Brookings	22,532	24,010	6.6
Elkton	335	385	14.9
Volga	636	640	0.6
Clark	1,740	1,665	-4.3
Clark	1,326	1,317	-0.7
Codington	33,147	35,710	7.7
Watertown	32,729	35,257	7.7
Deuel	2,881	2,858	-0.8
Clear Lake	2,114	2,103	-0.5
Gary	210	195	-7.1
Toronto	357	362	1.4
Grant	8,195	7,832	-4.4
Big Stone C.	559	667	19.3
Milbank	7,061	6,841	-3.1
Hamlin	2,334	2,592	11.1
Bryant	525	570	8.6
Castlewood	291	421	44.7
Estelline	596	625	4.9
Hayti	438	464	5.9
Lake Norden	141	157	11.3
Kingsbury	4,183	4,147	-0.9
Arlington	1,013	953	-5.9
De Smet	2,193	2,191	-0.1
Lake Preston	556	555	-0.2
Lake	8,958	9,246	3.2
Madison	8,395	8,690	3.5
Miner	1,985	1,793	-9.7
Howard	1,666	1,386	-16.8
Moody	4,937	5,200	5.3
Colman	3,009	2,994	-0.5
Flandreau	1,709	1,746	2.2
TOTAL	92,590	96,843	4.6

REGION II

	March-April 1990	March-April 1991	% Change
Clay	9,066	9,293	2.5
Vermillion	8,168	8,317	1.8
Lincoln	8,662	7,956	-8.2
Canton	3,063	2,767	-9.7
Lennox	1,299	1,266	-2.5
McCook	2,919	3,028	3.7
Bridgewater	396	480	21.2
Canistota	319	354	11.0
Salem	1,759	1,771	0.7
Minnehaha	214,187	232,344	8.5
Baltic	570	557	-2.3
Brandon	1,472	1,445	-1.8
Colton	552	594	7.6
Dell Rapids	1,817	1,821	0.2
Garretson	1,017	1,028	1.1
Hartford	501	517	3.2
Sioux Falls	205,688	223,747	8.8
Turner	4,179	4,326	3.5
Centerville	596	541	-9.2
Marion	1,604	1,630	1.6
Parker	678	725	6.9
Union	5,825	6,276	7.7
Alcester	1,302	1,303	0.1
Beresford	1,913	1,997	4.4
Elk Point	1,141	1,141	0.0
TOTAL	244,838	263,223	7.5

REGION III

	March-April 1990	March-April 1991	% Change
Aurora	1,848	1,966	6.4
Plankinton	1,244	1,382	11.1
Bon Homme	4,207	4,121	-2.0
Avon	808	775	-4.1
Scotland	707	700	-1.0
Springfield	646	659	2.0
Tabor	901	854	-5.2
Tyndall	1,121	1,114	-0.6
Brule	4,830	4,850	0.4
Chamberlain	3,629	3,792	4.5
Kimball	741	741	0.0
Charles Mix	6,133	6,279	2.4
Geddes	162	174	7.4
Lake Andes	934	909	-2.7
Platte	2,752	2,777	0.9
Wagner	2,094	2,232	6.6
Davison	27,008	27,218	0.8
Mitchell	26,482	26,605	0.5
Douglas	2,090	2,087	-0.1
Armour	905	908	0.3
Corsica	902	894	-0.9
Gregory	3,639	3,746	2.9
Burke	896	904	0.9
Gregory	1,902	1,988	4.5
Hanson	838	759	-9.4
Alexandria	442	464	5.0
Emery	297	216	-27.3
Hutchinson	5,827	5,752	-1.3
Freeman	2,345	2,276	-2.9
Menno	887	858	-3.3
Parkston	1,868	1,916	2.6
Tripp	484	491	1.4
Jerauld	1,360	1,345	-1.1
Wess. Sprgs.	1,197	1,203	0.5
Sanborn	1,039	1,004	-3.4
Woonsocket	711	676	-4.9
Yankton	23,866	24,772	3.8
Yankton	23,122	24,006	3.8
TOTAL	82,685	83,899	1.5

REGION IV

	March-April 1990	March-April 1991	% Change
Beadle	19,522	19,255	-1.4
Huron	18,902	18,554	-1.8
Brown	47,461	49,895	5.1
Aberdeen	42,726	44,222	3.5
Groton	1,233	1,321	7.1
Day	4,740	4,358	-8.1
Bristol	248	226	-8.9
Waubay	207	238	15.0
Webster	3,952	3,584	-9.3
Edmunds	2,422	2,267	-6.4
Bowdle	566	500	-11.7
Hosmer	237	216	-8.9
Ipswich	1,194	1,162	-2.7
Roscoe	349	327	-6.3
Faulk	1,340	1,543	15.1
Faulkton	946	1,181	24.8
Hand	3,178	3,205	0.8
Miller	2,897	2,870	-0.9
McPherson	1,414	1,377	-2.6
Eureka	1,033	972	-5.9
Leola	359	345	-3.9
Marshall	2,863	2,540	-11.3
Britton	1,925	1,832	-4.8
Roberts	5,058	5,060	0.0
Sisseton	3,056	3,082	0.9
Wilmot	719	752	4.6
Spink	4,957	4,816	-2.8
Doland	130	147	13.1
Redfield	4,270	4,175	-2.2
TOTAL	92,955	94,316	1.5

REGION V

	March-April 1990	March-April 1991	% Change
Buffalo	13	15	15.4
Campbell	1,085	1,205	11.1
Herreid	555	607	9.4
Pollock	465	527	13.3
Corson	543	560	3.1
McIntosh	114	49	-57.0
McLaughlin	215	413	92.1
Dewey	2,427	954	-60.7
Eagle Butte	1,616	629	-61.1
Isabel	220	97	-55.9
Timber Lake	516	155	-70.0
Haakon	2,025	2,002	-1.1
Philip	1,828	1,825	-0.2
Hughes	19,738	20,223	2.5
Blunt	369	405	9.8
Pierre	19,218	19,644	2.2
Hyde	1,254	1,280	2.1
Highmore	1,238	1,267	2.3
Jones	1,749	1,745	-0.2
Murdo	1,636	1,605	-1.9
Lyman	2,047	2,088	2.0
Oacoma	949	941	-0.8
Presho	530	505	-4.7
Mellette	523	548	4.8
White River	437	465	6.4
Perkins	3,173	3,006	-5.3
Bison	531	540	1.7
Lemmon	2,492	2,316	-7.1
Potter	2,461	2,532	2.9
Gettysburg	1,760	1,839	4.5
Hoven	623	619	-0.6
Stanley	2,389	2,295	-3.9
Ft. Pierre	2,367	2,275	-3.9
Sully	986	1,018	3.2
Onida	868	882	1.6
Tripp	7,085	7,078	-0.1
Winner	6,893	6,861	-0.5
Todd	1,775	386	-78.3
Mission	1,408	374	-73.4
Walworth	6,428	6,857	6.7
Mobridge	5,061	5,448	7.6
Selby	1,142	1,133	-0.8
Ziebach	306	138	-54.9
Dupree	302	135	-55.3
TOTAL	56,007	53,930	-3.7

REGION VI

	March-April 1990	March-April 1991	% Change
Bennett	1,812	1,855	2.4
Martin	1,781	1,833	2.9
Butte	6,628	6,767	2.1
Belle Fche.	5,503	5,546	0.8
Newell	991	1,115	12.5
Custer	3,366	3,528	4.8
Custer	3,180	3,279	3.1
Fall River	4,309	4,669	8.4
Edgemont	610	550	-9.8
Hot Sprgs.	3,599	4,006	11.3
Harding	724	693	-4.3
Buffalo	629	582	-7.5
Jackson	1,123	1,215	8.2
Kadoka	913	1,008	10.4
Lawrence	22,160	26,680	20.4
Deadwood	5,316	6,131	15.3
Lead	6,029	7,197	19.4
Spearfish	10,067	11,056	9.8
Whitewood	611	574	-6.1
Meade	10,540	10,579	0.3
Faith	882	874	-0.9
Sturgis	8,069	7,995	-0.9
Pennington	121,538	128,540	5.8
Keystone	321	420	30.8
Rapid City	115,662	122,428	5.8
Wall	3,374	3,270	-3.1
Shannon	724	141	-80.5
Pine Ridge	233	111	-52.4
Washabaugh	105	47	-55.2
TOTAL	173,038	184,714	6.7
STATE TOTAL*	742,113	776,925	4.7

*NOTE: Includes only counties;total does not include sales that cannot be identified on a county basis such as public utilities.

TAXABLE SALES
Counties and Selected Cities in South Dakota
January-April 1990 and 1991
(In $000's)

REGION I

	January-April 1990	January-April 1991	% Change
Brookings	47,288	49,946	5.6
Brookings	44,020	46,430	5.5
Elkton	706	842	19.3
Volga	1,207	1,232	2.1
Clark	3,287	3,259	-0.9
Clark	2,471	2,525	2.2
Codington	63,150	67,905	7.5
Watertown	62,303	66,931	7.4
Deuel	5,756	5,908	2.6
Clear Lake	4,260	4,374	2.7
Gary	415	391	-5.8
Toronto	714	754	5.6
Grant	16,564	15,200	-8.2
Big Stone C.	1,142	1,324	15.9
Milbank	14,298	13,250	-7.3
Hamlin	4,246	4,612	8.6
Bryant	921	976	6.0
Castlewood	517	710	37.3
Estelline	1,173	1,222	4.2
Hayti	844	862	2.1
Lake Norden	274	304	10.9
Kingsbury	7,941	7,948	0.1
Arlington	1,906	1,842	-3.4
De Smet	4,191	4,165	-0.6
Lake Preston	1,036	1,072	3.5
Lake	17,137	17,810	3.9
Madison	16,004	16,721	4.5
Miner	3,652	3,822	4.7
Howard	3,038	3,039	0.0
Moody	10,226	11,169	9.2
Colman	6,548	6,707	2.4
Flandreau	3,262	3,546	8.7
TOTAL	179,247	187,579	4.6

REGION II

	January-April 1990	January-April 1991	% Change
Clay	18,261	18,893	3.5
Vermillion	16,440	16,962	3.2
Lincoln	15,813	15,035	-4.9
Canton	5,480	5,476	-0.1
Lennox	2,605	2,562	-1.7
McCook	5,557	5,946	7.0
Bridgewater	789	895	13.4
Canistota	625	687	9.9
Salem	3,347	3,492	4.3
Minnehaha	402,069	430,363	7.0
Baltic	1,003	1,043	4.0
Brandon	2,672	2,511	-6.0
Colton	1,040	1,261	21.3
Dell Rapids	3,432	3,472	1.2
Garretson	1,972	1,925	-2.4
Hartford	960	1,020	6.3
Sioux Falls	385,862	413,807	7.2
Turner	8,270	8,648	4.6
Centerville	1,182	1,131	-4.3
Marion	3,243	3,331	2.7
Parker	1,331	1,431	7.5
Union	10,999	12,121	10.2
Alcester	2,740	2,845	3.8
Beresford	3,474	3,704	6.6
Elk Point	2,148	2,179	1.4
TOTAL	460,969	491,006	6.5

REGION III

	January-April 1990	January-April 1991	% Change
Aurora	3,803	3,991	4.9
Plankinton	2,601	2,835	9.0
Bon Homme	8,047	8,126	1.0
Avon	1,549	1,581	2.1
Scotland	1,422	1,437	1.1
Springfield	1,187	1,215	2.4
Tabor	1,769	1,806	2.1
Tyndall	2,079	2,044	-1.7
Brule	9,258	9,371	1.2
Chamberlain	6,981	7,274	4.2
Kimball	1,493	1,543	3.3
Charles Mix	11,812	12,106	2.5
Geddes	304	339	11.5
Lake Andes	1,843	1,925	4.4
Platte	5,278	5,362	1.6
Wagner	4,049	4,151	2.5
Davison	50,026	49,870	-0.3
Mitchell	49,035	48,711	-0.7
Douglas	4,114	4,087	-0.7
Armour	1,880	1,831	-2.6
Corsica	1,685	1,718	2.0
Gregory	7,295	7,480	2.5
Burke	1,824	1,816	-0.4
Gregory	3,779	3,951	4.6
Hanson	1,568	1,511	-3.6
Alexandria	864	906	4.9
Emery	523	444	-15.1
Hutchinson	11,259	11,208	-0.5
Freeman	4,479	4,395	-1.9
Menno	1,640	1,601	-2.4
Parkston	3,662	3,774	3.1
Tripp	957	1,022	6.8
Jerauld	2,647	2,671	0.9
Wess. Sprgs.	2,314	2,356	1.8
Sanborn	2,005	1,997	-0.4
Woonsocket	1,392	1,376	-1.1
Yankton	45,746	47,695	4.3
Yankton	44,160	45,499	3.0
TOTAL	157,580	160,113	1.6

REGION IV

	January-April 1990	January-April 1991	% Change
Beadle	36,965	36,722	-0.7
Huron	35,775	35,339	-1.2
Brown	89,013	94,904	6.6
Aberdeen	79,877	84,183	5.4
Groton	2,416	2,600	7.6
Day	9,278	8,679	-6.5
Bristol	515	499	-3.1
Waubay	416	487	17.1
Webster	7,714	7,105	-7.9
Edmunds	4,715	4,592	-2.6
Bowdle	1,047	995	-5.0
Hosmer	425	410	-3.5
Ipswich	2,461	2,444	-0.7
Roscoe	643	607	-5.6
Faulk	2,562	3,162	23.4
Faulkton	1,785	2,488	39.4
Hand	6,126	6,296	2.8
Miller	5,584	5,711	2.3
McPherson	2,692	2,752	2.2
Eureka	1,911	1,918	0.4
Leola	718	732	1.9
Marshall	5,332	4,928	-7.6
Britton	3,740	3,568	-4.6
Roberts	9,777	9,781	0.0
Sisseton	6,128	6,106	-0.4
Wilmot	1,305	1,375	5.4
Spink	9,267	9,498	2.5
Doland	242	273	12.8
Redfield	8,016	8,207	2.4
TOTAL	175,727	181,314	3.2

REGION V

	January-April 1990	January-April 1991	% Change
Buffalo	24	25	4.2
Campbell	2,020	2,143	6.1
Herreid	1,027	1,175	14.4
Pollock	860	845	-1.7
Corson	1,016	1,041	2.5
McIntosh	244	177	-27.5
McLaughlin	392	571	45.7
Dewey	4,788	1,924	-59.8
Eagle Butte	3,236	1,294	-60.0
Isabel	441	209	-52.6
Timber Lake	966	279	-71.1
Haakon	3,790	3,886	2.5
Philip	3,422	3,520	2.9
Hughes	38,010	38,967	2.5
Blunt	744	814	9.4
Pierre	36,972	37,814	2.3
Hyde	2,533	2,575	1.7
Highmore	2,503	2,549	1.8
Jones	3,237	3,393	4.8
Murdo	3,021	3,143	4.0
Lyman	3,789	3,948	4.2
Oacoma	1,726	1,754	1.6
Presho	951	992	4.3
Mellette	1,021	1,048	2.6
White River	875	895	2.3
Perkins	6,069	5,927	-2.3
Bison	1024	1055	3.0
Lemmon	4,742	4,572	-3.6
Potter	4,600	4,799	4.3
Gettysburg	3,249	3,441	5.9
Hoven	1,201	1,209	0.7
Stanley	4,488	4,467	-0.5
Ft. Pierre	4,451	4,432	-0.4
Sully	1,923	1,939	0.8
Gaida	1,735	1,746	0.6
Tripp	13,267	13,397	1.0
Winner	12,915	12,981	0.5
Todd	3,504	828	-76.4
Mission	2,741	809	-70.5
Walworth	12,664	13,266	4.8
Mobridge	9,803	10,422	6.3
Selby	2,409	2,321	-3.7
Ziebach	571	259	-54.6
Dupree	563	253	-55.1
TOTAL	107,314	103,832	-3.2

REGION VI

	January-April 1990	January-April 1991	% Change
Bennett	3,586	3,729	3.9
Martin	3,529	3,689	4.5
Butte	12,683	12,993	2.4
Belle Fche.	10,315	10,513	1.9
Newell	2,076	2,274	9.5
Custer	6,444	6,885	6.8
Custer	6,081	6,437	5.9
Fall River	8,367	9,049	8.2
Edgemont	1,210	1,173	-3.1
Hot Sprgs.	6,976	7,662	9.8
Harding	1,395	1,464	4.9
Buffalo	1,197	1,268	5.9
Jackson	2,137	2,279	6.6
Kadoka	1,781	1,927	8.2
Lawrence	42,810	49,776	16.3
Deadwood	10,691	10,874	1.7
Lead	11,631	12,872	10.7
Spearfish	19,186	21,537	12.3
Whitewood	1,008	1,128	11.9
Meade	19,534	20,343	4.1
Faith	1,711	1,731	1.2
Sturgis	14,715	15,012	2.0
Pennington	228,723	243,161	6.3
Keystone	439	547	24.6
Rapid City	217,365	231,244	6.4
Wall	6,537	6,608	1.1
Shannon	1,379	299	-78.3
Pine Ridge	370	241	-34.9
Washabaugh	225	147	-34.7
TOTAL	327,285	350,125	7.0
STATE TOTAL	1,408,122	1,473,969	4.7

GROSS SALES & USE TAXABLE ITEMS
Counties and Selected Cities in South Dakota
January-April 1990 and 1991
(In $000's)

REGION I

	January-April 1990	January-April 1991	% Change
Brookings	95,868	107,991	12.6
Brookings	88,341	99,266	12.4
Elkton	2,322	2,351	1.2
Volga	2,056	2,007	-2.4
Clark	18,076	16,075	-11.1
Clark	15,738	14,214	-9.7
Codington	135,858	145,654	7.2
Watertown	133,406	143,142	7.3
Deuel	11,343	11,184	-1.4
Clear Lake	7,849	7,661	-2.4
Gary	943	893	-5.3
Toronto	2,143	2,196	2.5
Grant	49,764	43,938	-11.7
Big Stone C	1,343	1,481	10.3
Milbank	44,815	39,227	-12.5
Hamlin	12,004	12,606	5.0
Bryant	2,420	2,943	21.6
Castlewood	1,555	1,507	-3.1
Estelline	1,964	2,063	5.0
Hayti	2,258	2,170	-3.9
Lake Norden	2,251	2,420	7.5
Kingsbury	22,225	19,737	-11.2
Arlington	8,179	6,787	-17.0
De Smet	6,924	6,504	-6.1
Lake Preston	2,244	2,222	-1.0
Lake	48,817	70,187	43.8
Madison	43,380	65,289	50.5
Miner	16,394	12,014	-26.7
Howard	14,460	9,716	-32.8
Moody	18,777	18,929	0.8
Colman	11,101	10,590	-4.6
Flandreau	6,730	6,927	2.9
TOTAL	429,126	458,315	6.8

REGION II

	January-April 1990	January-April 1991	% Change
Clay	29,730	29,788	0.2
Vermillion	25,645	26,687	4.1
Lincoln	51,472	45,353	-11.9
Canton	28,660	24,634	-14.0
Lennox	4,630	4,266	-7.9
McCook	22,319	23,262	4.2
Bridgewater	2,513	2,481	-1.3
Canistota	2,095	2,088	-0.3
Salem	14,525	15,428	6.2
Minnehaha	953,925	1,033,280	8.3
Baltic	4,287	4,489	4.7
Brandon	6,736	6,374	-5.4
Colton	4,474	4,351	-2.7
Dell Rapids	9,207	10,112	9.8
Garretson	5,915	7,071	19.5
Hartford	3,751	4,374	16.6
Sioux Falls	907,124	981,197	8.2
Turner	24,415	21,048	-13.8
Centerville	3,586	3,058	-14.7
Marion	4,826	4,669	-3.3
Parker	7,720	5,421	-29.8
Union	123,404	209,212	69.5
Alcester	8,555	7,776	-9.1
Beresford	15,584	13,771	-11.6
Elk Point	7,876	7,801	-1.0
TOTAL	1,205,265	1,361,943	13.0

REGION III

	January-April 1990	January-April 1991	% Change
Aurora	9,179	11,198	22.0
Plankinton	5,864	7,785	32.8
Bon Homme	20,319	19,059	-6.2
Avon	3,629	3,230	-11.0
Scotland	3,250	3,024	-7.0
Springfield	3,615	3,537	-2.2
Tabor	2,608	2,450	6.1
Tyndall	7,173	6,771	-5.6
Brule	25,816	25,405	-1.6
Chamberlain	20,861	20,226	-3.0
Kimball	3,787	4,222	11.5
Charles Mix	25,068	25,880	3.2
Geddes	1,994	2,099	5.3
Lake Andes	3,123	3,207	2.7
Platte	10,101	10,922	8.1
Wagner	9,154	8,955	-2.2
Davison	151,700	149,236	-1.3
Mitchell	147,175	145,053	-1.4
Douglas	10,130	10,312	1.8
Armour	3,113	3,144	1.0
Corsica	5,927	6,042	1.9
Gregory	18,205	18,455	1.4
Burke	3,641	3,468	-4.8
Gregory	9,833	10,026	2.0
Hanson	7,512	6,932	-7.7
Alexandria	4,153	4,342	4.6
Emery	1,792	972	-45.8
Hutchinson	31,954	33,285	4.2
Freeman	15,302	15,336	0.2
Menno	3,229	3,375	4.5
Parkston	8,738	9,770	11.8
Tripp	2,595	3,263	25.7
Jerauld	13,512	12,894	-4.6
Wess. Sprgs.	8,753	9,345	6.8
Sanborn	7,559	7,219	-4.5
Woonsocket	6,015	5,985	-0.5
Yankton	148,785	152,562	2.5
Yankton	143,337	141,409	-1.3
TOTAL	469,239	472,437	0.7

REGION IV

	January-April 1990	January-April 1991	% Change
Beadle	142,340	147,686	3.8
Huron	133,998	140,166	4.6
Brown	213,555	225,520	5.6
Aberdeen	192,968	202,454	4.9
Groton	8,661	7,552	-12.8
Day	23,540	23,088	-1.9
Bristol	3,594	3,195	-11.1
Waubay	938	1,102	17.5
Webster	15,993	16,283	1.8
Edmunds	15,236	15,830	3.9
Bowdle	3,451	3,877	12.3
Hosmer	721	753	4.4
Ipswich	7,507	7,518	0.1
Roscoe	1,761	2,002	13.7
Faulk	5,845	6,690	14.5
Faulkton	3,227	4,393	36.1
Hand	14,031	15,714	12.0
Miller	11,943	12,948	8.4
McPherson	5,429	5,054	-6.9
Eureka	3,733	3,402	-8.9
Leola	1,492	1,498	0.4
Marshall	23,276	21,952	-5.7
Britton	8,844	8,860	0.2
Roberts	25,206	24,852	-1.4
Sisseton	15,353	14,687	-4.3
Wilmot	4,177	4,076	-2.4
Spink	21,765	20,417	-6.2
Doland	323	363	12.4
Redfield	16,823	15,884	-5.6
TOTAL	490,223	506,803	3.4

REGION V

	January-April 1989	January-April 1990	% Change
Buffalo	654	619	-5.4
Campbell	5,320	4,689	-11.9
Herreid	3,596	3,095	-13.9
Pollock	1,495	1,389	-7.1
Corson	6,223	6,399	2.8
McIntosh	1,171	863	-26.3
McLaughlin	3,593	4,021	11.9
Dewey	8,816	8,695	-1.4
Eagle Butte	5,409	5,750	6.3
Isabel	1,410	1,197	-15.1
Timber Lake	1,695	1,417	-16.4
Haakon	16,768	14,278	-14.8
Philip	14,028	12,795	-8.8
Hughes	72,395	72,648	0.3
Blunt	1,013	1,508	48.9
Pierre	70,159	69,957	-0.3
Hyde	7,797	6,639	-14.9
Highmore	7,662	6,497	-15.2
Jones	7,200	6,389	-11.3
Murdo	6,648	5,839	-12.2
Lyman	7,673	6,581	-14.2
Oacoma	1,935	1,928	-0.7
Presho	2,757	1,910	-30.7
Mellette	1,799	1,975	9.8
White River	1,304	1,409	8.1
Perkins	9,486	11,870	25.1
Bison	1,432	1,373	-4.1
Lemmon	7,618	10,088	32.4
Potter	11,103	11,733	5.7
Gettysburg	7,688	8,149	6.0
Hoven	2,649	2,841	7.2
Stanley	9,468	7,511	-20.7
Ft. Pierre	9,425	7,472	-20.7
Sully	5,679	5,682	0.1
Onida	4,946	4,952	0.1
Tripp	31,590	34,099	7.9
Winner	30,361	32,597	7.4
Todd	6,484	7,586	17.0
Mission	4,807	5,945	23.7
Walworth	23,316	25,644	10.0
Mobridge	17,335	19,480	12.4
Selby	4,173	4,437	6.3
Ziebach	1,502	1,378	-8.3
Dupree	1,495	1,371	-8.3
TOTAL	233,273	234,415	0.5

REGION VI

	January-April 1989	January-April 1990	% Change
Bennett	10,806	10,871	0.6
Martin	10,713	10,776	0.6
Butte	23,844	24,611	3.2
Belle Fche.	20,287	20,935	3.2
Newell	3,170	3,432	8.3
Custer	11,165	11,142	-0.2
Custer	9,961	9,847	-1.1
Fall River	14,477	15,969	10.3
Edgemont	3,552	3,491	-1.7
Hot Sprgs.	10,435	11,940	14.4
Harding	2,322	2,472	6.5
Buffalo	1,970	2,113	7.3
Jackson	6,816	6,512	-4.5
Kadoka	6,067	5,839	-3.8
Lawrence	137,029	130,943	-4.4
Deadwood	23,040	17,828	-22.6
Lead	69,362	62,612	-9.7
Spearfish	36,164	38,904	7.6
Whitewood	7,821	7,685	-1.7
Meade	38,135	38,873	1.9
Faith	3,181	3,219	1.2
Sturgis	28,232	28,688	1.6
Pennington	494,479	570,693	15.4
Keystone	512	600	17.2
Rapid City	471,652	548,524	16.3
Wall	11,334	10,804	-4.7
Shannon	3,146	4,207	33.7
Pine Ridge	1,258	2,312	83.8
Washabaugh	338	390	15.4
TOTAL	742,557	816,683	10.0
STATE TOTAL	3,569,683	3,850,596	7.9

GROSS SALES & USE TAXABLE ITEMS
Counties and Selected Cities in South Dakota
March-April 1990 and 1991
(In $000's)

REGION I

	March-April 1990	March-April 1991	% Change
Brookings	55,099	57,719	4.8
Brookings	50,775	52,887	4.2
Elkton	1,441	1,387	-3.7
Volga	1,049	1,034	-1.4
Clark	9,927	8,669	-12.7
Clark	8,416	7,517	-10.7
Codington	72,718	77,032	5.9
Watertown	71,214	75,570	6.1
Deuel	6,019	5,896	-2.0
Clear Lake	4,046	3,878	-4.2
Gary	414	438	5.8
Toronto	1,342	1,362	1.5
Grant	26,176	23,516	-10.2
Big Stone C.	666	755	13.4
Milbank	23,137	20,490	-11.4
Hamlin	6,771	7,250	7.1
Bryant	1,386	1,761	27.1
Castlewood	860	910	5.8
Estelline	1,069	1,079	0.9
Hayti	1,410	1,272	-9.8
Lake Norden	1,181	1,275	8.0
Kingsbury	12,214	11,183	-8.4
Arlington	4,022	3,751	-6.7
De Smet	3,741	3,494	-6.6
Lake Preston	1,476	1,389	-5.9
Lake	27,574	35,913	30.2
Madison	24,296	33,066	36.1
Miner	8,684	6,317	-27.3
Howard	7,440	4,873	-34.5
Moody	9,840	9,931	0.9
Colman	5,371	5,087	-5.3
Flandreau	3,899	4,096	5.1
TOTAL	235,022	243,426	3.6

REGION II

	March-April 1990	March-April 1991	% Change
Clay	15,752	15,691	-0.4
Vermillion	13,477	13,868	2.9
Lincoln	27,061	25,317	-6.4
Canton	14,290	14,022	-1.9
Lennox	2,383	2,093	-12.2
McCook	12,036	12,393	3.0
Bridgewater	1,381	1,394	0.9
Canistota	1,076	1,124	4.5
Salem	7,973	8,054	1.0
Minnehaha	503,703	546,921	8.6
Baltic	2,842	2,886	1.5
Brandon	3,678	3,463	-5.8
Colton	2,425	2,217	-8.6
Dell Rapids	5,217	5,890	12.9
Garretson	3,404	4,354	27.9
Hartford	2,086	2,412	15.6
Sioux Falls	477,168	516,957	8.3
Turner	13,754	12,631	-8.2
Centerville	1,818	1,443	-20.6
Marion	2,618	2,525	-3.6
Parker	4,733	3,852	-18.6
Union	72,127	105,774	46.6
Alcester	4,455	4,103	-7.9
Beresford	9,346	7,680	-17.8
Elk Point	4,695	4,742	1.0
TOTAL	644,433	718,727	11.5

REGION III

	March-April 1990	March-April 1991	% Change
Aurora	5,266	5,971	13.4
Plankinton	3,315	4,042	21.9
Bon Homme	11,316	10,443	-7.7
Avon	1,897	1,699	-10.4
Scotland	1,734	1,617	-6.7
Springfield	2,074	1,834	-11.6
Tabor	1,424	1,287	-9.6
Tyndall	4,161	3,987	-4.2
Brule	13,588	13,234	-2.6
Chamberlain	10,978	10,607	-3.4
Kimball	1,890	2,017	6.7
Charles Mix	13,617	14,251	4.7
Geddes	1,243	1,191	-4.2
Lake Andes	1,608	1,649	2.5
Platte	5,404	5,952	10.1
Wagner	4,896	5,014	2.4
Davison	84,771	78,866	-7.0
Mitchell	82,610	76,505	-7.4
Douglas	5,320	5,883	10.6
Armour	1,622	1,631	0.6
Corsica	3,095	3,593	16.1
Gregory	9,434	9,813	4.0
Burke	1,815	1,778	-2.0
Gregory	5,381	5,431	0.9
Hanson	4,255	3,879	-8.8
Alexandria	2,291	2,306	0.7
Emery	1,071	524	-51.1
Hutchinson	16,586	18,133	9.3
Freeman	7,967	8,236	3.4
Menno	1,861	1,954	5.0
Parkston	4,105	5,325	29.7
Tripp	1,424	1,721	20.9
Jerauld	7,003	6,997	-0.1
Wess. Sprgs.	4,582	5,065	10.5
Sanborn	3,695	3,572	-3.3
Woonsocket	2,792	2,913	4.3
Yankton	76,237	83,620	9.7
Yankton	73,091	75,284	3.0
TOTAL	251,088	254,662	1.4

REGION IV

	March-April 1990	March-April 1991	% Change
Beadle	78,739	79,332	0.8
Huron	73,951	75,194	1.7
Brown	118,110	120,884	2.3
Aberdeen	106,689	108,518	1.7
Groton	5,105	3,897	-23.7
Day	13,249	13,319	0.5
Bristol	2,542	2,387	-6.1
Waubay	504	594	17.9
Webster	8,401	8,836	5.2
Edmunds	8,096	8,648	6.8
Bowdle	1,973	2,101	6.5
Hosmer	407	418	2.7
Ipswich	3,795	4,002	5.5
Roscoe	985	1,277	29.6
Faulk	3,649	3,984	9.2
Faulkton	1,900	2,562	34.8
Hand	7,649	8,452	10.5
Miller	6,441	6,789	5.4
McPherson	2,870	2,559	-10.8
Eureka	2,010	1,669	-17.0
Leola	806	801	-0.6
Marshall	12,455	11,701	-6.1
Britton	5,256	5,331	1.4
Roberts	13,834	13,567	-1.9
Sisseton	8,134	7,739	-4.9
Wilmot	2,407	2,329	-3.2
Spink	12,431	10,981	-11.7
Doland	173	197	13.9
Redfield	9,795	8,652	-11.7
TOTAL	271,082	273,427	0.9

REGION V

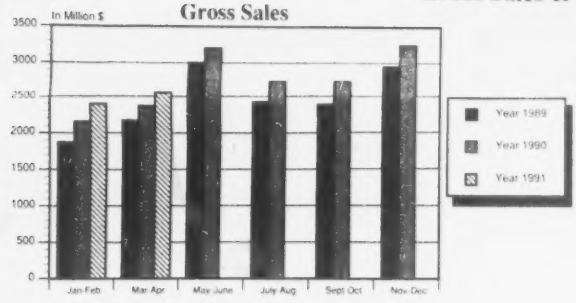
	March-April 1990	March-April 1991	% Change
Buffalo	388	363	-6.4
Campbell	2,979	2,660	-10.7
Herreid	1,994	1,641	-17.7
Pollock	853	899	5.4
Corson	3,356	3,631	8.2
McIntosh	627	501	-20.1
McLaughlin	1,851	2,278	23.1
Dewey	4,615	4,535	-1.7
Eagle Butte	2,840	2,934	3.3
Isabel	715	680	-4.9
Timber Lake	892	737	-17.4
Haakon	9,200	7,003	-23.9
Philip	7,644	6,248	-18.3
Hughes	38,413	38,731	0.8
Blunt	520	973	87.1
Pierre	37,320	37,105	-0.6
Hyde	4,527	3,886	-14.2
Highmore	4,455	3,816	-14.3
Jones	4,076	3,340	-18.1
Murdo	3,739	3,031	-18.9
Lyman	4,300	3,568	-17.0
Oacoma	1,053	1,037	-1.5
Presho	1,736	1,040	-40.1
Mellette	937	1,019	8.8
White River	665	716	7.7
Perkins	5,118	6,419	25.4
Bison	750	704	-6.1
Lemmon	4,129	5,503	33.3
Potter	6,063	6,744	11.2
Gettysburg	4,160	4,717	13.4
Hoven	1,558	1,598	2.6
Stanley	5,079	3,685	-27.4
Ft. Pierre	5,053	3,662	-27.5
Sully	3,111	2,944	-5.4
Onida	2,785	2,613	-6.2
Tripp	16,187	18,621	15.0
Winner	15,589	17,870	14.6
Todd	3,462	3,626	4.7
Mission	2,663	2,888	8.4
Walworth	12,465	13,887	11.4
Mobridge	9,281	10,405	12.1
Selby	2,187	2,452	12.1
Ziebach	831	747	-10.1
Dupree	827	744	-10.0
TOTAL	125,107	125,409	0.2

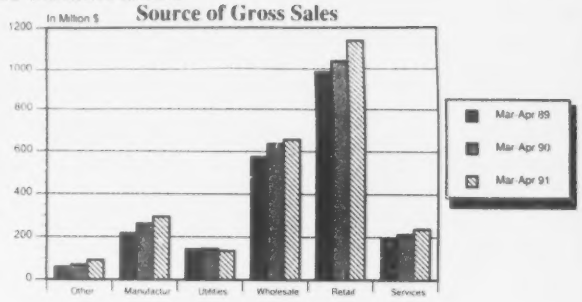
REGION VI

	March-April 1990	March-April 1991	% Change
Bennett	5,373	5,418	0.8
Martin	5,326	5,370	0.8
Butte	13,051	13,073	0.2
Belle Fche.	11,303	11,262	-0.4
Newell	1,580	1,679	6.3
Custer	6,048	5,589	-7.6
Custer	5,402	4,945	-8.5
Fall River	7,495	8,050	7.4
Edgemont	1,879	1,596	-15.1
Hot Sprgs.	5,335	6,192	16.1
Harding	1,236	1,246	0.8
Buffalo	1,069	1,032	-3.5
Jackson	3,750	3,418	-8.9
Kadoka	3,316	3,045	-8.2
Lawrence	72,395	73,604	1.7
Deadwood	11,345	10,306	-9.2
Lead	37,559	36,158	-3.7
Spearfish	18,512	20,154	8.9
Whitewood	4,573	4,925	7.7
Meade	20,637	20,697	0.3
Faith	1,667	1,623	-2.6
Sturgis	15,470	15,524	0.3
Pennington	264,924	298,375	12.6
Keystone	362	453	25.1
Rapid City	253,413	286,610	13.1
Wall	5,919	5,157	-12.9
Shannon	1,577	2,114	34.1
Pine Ridge	627	1,116	78.0
Washabaugh	151	175	15.9
TOTAL	396,637	431,759	8.9
STATE TOTAL*	1,923,369	2,047,410	6.4

*NOTE: Includes only counties;total does not include sales that cannot be identified on a county basis such as public utilities.

Gross Sales & Use Taxable Items





City Rankings By Gross Sales & Use Taxable Items
March-April 1990 and 1991
(In $000's)

		March-April 1990	March-April 1991	Percent Change
1	Sioux Falls	477,168	516,957	8.3
2	Rapid City	253,413	286,610	13.1
3	Aberdeen	106,689	108,518	1.7
4	Mitchell	82,610	76,505	-7.4
5	Watertown	71,214	75,570	6.1
6	Yankton	73,091	75,284	3.0
7	Huron	73,951	75,194	1.7
8	Brookings	50,775	52,887	4.2
9	Pierre	37,320	37,105	-0.6
10	Lead	37,559	36,158	-3.7
11	Madison	24,296	33,066	36.1
12	Milbank	23,137	20,490	-11.4
13	Spearfish	18,512	20,154	8.9
14	Winner	15,589	17,870	14.6
15	Sturgis	15,470	15,524	0.3
16	Canton	14,290	14,022	-1.9
17	Vermillion	13,477	13,868	2.9
18	Belle Fourche	11,303	11,262	-0.4
19	Chamberlain	10,978	10,607	-3.4
20	Mobridge	9,281	10,405	12.1
21	Deadwood	11,345	10,306	-9.2
22	Webster	8,401	8,836	5.2
23	Redfield	9,795	8,652	-11.7
24	Freeman	7,967	8,236	3.4
25	Salem	7,973	8,054	1.0

County Rankings By Gross Sales & Use Taxable Items
March-April 1990 and 1991
(In $000's)

		March-April 1990	March-April 1991	Percent Change
1	Minnehaha	503,703	546,921	8.6
2	Pennington	264,924	298,375	12.6
3	Brown	118,110	120,884	2.3
4	Union	72,127	105,774	46.6
5	Yankton	76,237	83,620	9.7
6	Beadle	78,739	79,332	0.8
7	Davison	84,771	78,866	-7.0
8	Codington	72,718	77,032	5.9
9	Lawrence	72,395	73,604	1.7
10	Brookings	55,099	57,719	4.8
11	Hughes	38,413	38,731	0.8
12	Lake	27,574	35,913	30.2
13	Lincoln	27,061	25,317	-6.4
14	Grant	26,176	23,516	-10.2
15	Meade	20,637	20,697	0.3
16	Tripp	16,187	18,621	15.0
17	Hutchinson	16,586	18,133	9.3
18	Clay	15,752	15,691	-0.4
19	Charles Mix	13,617	14,251	4.7
20	Walworth	12,465	13,887	11.4
21	Roberts	13,834	13,567	-1.9
22	Day	13,249	13,319	0.5
23	Brule	13,588	13,234	-2.6
24	Butte	13,051	13,073	0.2
25	Turner	13,754	12,631	-8.2

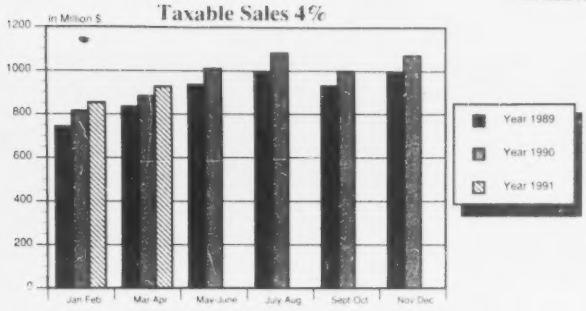
City Rankings By Gross Sales & Use Taxable Items
January-April 1990 and 1991
(In $000's)

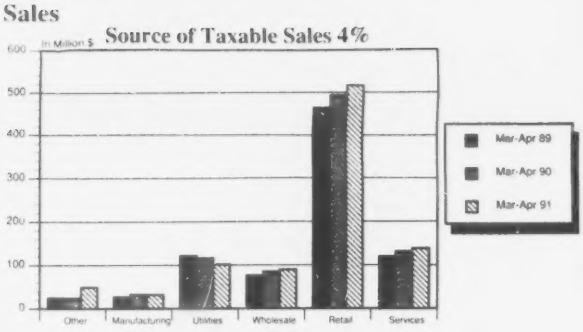
		January-April 1990	January-April 1991	Percent Change
1	Sioux Falls	907,124	981,197	8.2
2	Rapid City	471,652	548,524	16.3
3	Aberdeen	192,968	202,454	4.9
4	Mitchell	147,175	145,053	-1.4
5	Watertown	133,406	143,142	7.3
6	Yankton	143,337	141,509	-1.3
7	Huron	133,998	140,166	4.6
8	Brookings	88,341	99,266	12.4
9	Pierre	70,159	69,957	-0.3
10	Madison	43,380	65,289	50.5
11	Lead	69,362	62,612	-9.7
12	Milbank	44,815	39,227	-12.5
13	Spearfish	36,164	38,904	7.6
14	Winner	30,361	32,597	7.4
15	Sturgis	28,232	28,688	1.6
16	Vermillion	25,645	26,687	4.1
17	Canton	28,660	24,634	-14.0
18	Belle Fourche	20,287	20,935	3.2
19	Chamberlain	20,861	20,226	-3.0
20	Mobridge	17,335	19,480	12.4
21	Deadwood	23,040	17,828	-22.6
22	Webster	15,993	16,283	1.8
23	Redfield	16,823	15,884	-5.6
24	Salem	14,525	15,428	6.2
25	Freeman	15,302	15,336	0.2

County Rankings By Gross Sales & Use Taxable Items
January-April 1990 and 1991
(In $000's)

		January-April 1990	January-April 1991	Percent Change
1	Minnehaha	953,925	1,033,280	8.3
2	Pennington	494,479	570,693	15.4
3	Brown	213,555	225,520	5.6
4	Union	123,404	209,212	69.5
5	Yankton	148,785	152,562	2.5
6	Davison	151,200	149,236	-1.3
7	Beadle	142,340	147,686	3.8
8	Codington	135,858	145,654	7.2
9	Lawrence	137,029	130,943	-4.4
10	Brookings	95,868	107,991	12.6
11	Hughes	72,395	72,648	0.3
12	Lake	48,817	70,187	43.8
13	Lincoln	51,472	45,353	-11.9
14	Grant	49,764	43,938	-11.7
15	Meade	38,135	38,873	1.9
16	Tripp	31,590	34,099	7.9
17	Hutchinson	31,954	33,285	4.2
18	Clay	29,730	29,788	0.2
19	Charles Mix	25,068	25,880	3.2
20	Walworth	23,316	25,644	10.0
21	Brule	25,816	25,405	-1.6
22	Roberts	25,206	24,852	-1.4
23	Butte	23,844	24,611	3.2
24	McCook	22,319	23,262	4.2
25	Day	23,540	23,088	-1.9

Taxable Sales





City Rankings By Taxable Sales
March-April 1990 and 1991
(In $000's)

		March-April 1990	March-April 1991	Percent Change
1	Sioux Falls	205,688	223,747	8.8
2	Rapid City	115,662	122,428	5.8
3	Aberdeen	42,726	44,222	3.5
4	Watertown	32,729	35,257	7.7
5	Mitchell	26,482	26,605	0.5
6	Brookings	22,532	24,010	6.6
7	Yankton	23,122	24,006	3.8
8	Pierre	19,218	19,644	2.2
9	Huron	18,902	18,554	-1.8
10	Spearfish	10,067	11,056	9.8
11	Madison	8,395	8,690	3.5
12	Vermillion	8,168	8,317	1.8
13	Sturgis	8,069	7,995	-0.9
14	Lead	6,029	7,197	19.4
15	Winner	6,893	6,861	-0.5
16	Milbank	7,061	6,841	-3.1
17	Deadwood	5,316	6,131	15.3
18	Belle Fourche	5,503	5,546	0.8
19	Mobridge	5,061	5,448	7.6
20	Redfield	4,270	4,175	-2.2
21	Hot Springs	3,599	4,006	11.3
22	Chamberlain	3,629	3,792	4.5
23	Webster	3,952	3,584	-9.3
24	Custer	3,180	3,279	3.1
25	Wall	3,374	3,270	-3.1

County Rankings By Taxable Sales
March-April 1990 and 1991
(In $000's)

		March-April 1990	March-April 1991	Percent Change
1	Minnehaha	214,187	232,344	8.5
2	Pennington	121,538	128,540	5.8
3	Brown	47,461	49,895	5.1
4	Codington	33,147	35,710	7.7
5	Davison	27,008	27,218	0.8
6	Lawrence	22,160	26,680	20.4
7	Brookings	24,230	25,800	6.5
8	Yankton	23,866	24,772	3.8
9	Hughes	19,738	20,223	2.5
10	Beadle	19,522	19,255	-1.4
11	Meade	10,549	10,579	0.3
12	Clay	9,066	9,293	2.5
13	Lake	8,958	9,246	3.2
14	Lincoln	8,662	7,956	-8.2
15	Grant	8,195	7,832	-4.4
16	Tripp	7,085	7,078	-0.1
17	Walworth	6,428	6,857	6.7
18	Butte	6,628	6,767	2.1
19	Charles Mix	6,133	6,279	2.4
20	Union	5,825	6,276	7.7
21	Hutchinson	5,827	5,752	-1.3
22	Moody	4,937	5,200	5.3
23	Roberts	5,058	5,060	0.0
24	Brule	4,830	4,850	0.4
25	Spink	4,957	4,816	-2.8

City Rankings By Taxable Sales
January-April 1990 and 1991
(In $000's)

		January-April 1990	January-April 1991	Percent Change
1	Sioux Falls	385,862	413,807	7.2
2	Rapid City	217,365	231,244	6.4
3	Aberdeen	79,877	84,183	5.4
4	Watertown	62,303	66,931	7.4
5	Mitchell	49,035	48,711	-0.7
6	Brookings	44,020	46,430	5.5
7	Yankton	44,160	45,499	3.0
8	Pierre	36,972	37,814	2.3
9	Huron	35,775	35,339	-1.2
10	Spearfish	19,186	21,537	12.3
11	Vermillion	16,440	16,962	3.2
12	Madison	16,004	16,721	4.5
13	Sturgis	14,715	15,012	2.0
14	Milbank	14,298	13,250	-7.3
15	Winner	12,915	12,981	0.5
16	Lead	11,631	12,872	10.7
17	Deadwood	10,691	10,874	1.7
18	Belle Fourche	10,315	10,513	1.9
19	Mobridge	9,803	10,422	6.3
20	Redfield	8,016	8,207	2.4
21	Hot Springs	6,976	7,662	9.8
22	Chamberlain	6,981	7,274	4.2
23	Webster	7,714	7,105	-7.9
24	Colman	6,548	6,707	2.4
25	Wall	6,537	6,608	1.1

County Rankings By Taxable Sales
January-April 1990 and 1991
(In $000's)

		January-April 1990	January-April 1991	Percent Change
1	Minnehaha	402,069	430,363	7.0
2	Pennington	228,723	243,161	6.3
3	Brown	89,013	94,904	6.6
4	Codington	63,150	67,905	7.5
5	Brookings	47,288	49,946	5.6
6	Davison	50,026	49,870	-0.3
7	Lawrence	42,810	49,776	16.3
8	Yankton	45,746	47,695	4.3
9	Hughes	38,010	38,967	2.5
10	Beadle	36,965	36,772	-0.5
11	Meade	19,534	20,343	4.1
12	Clay	18,261	18,893	3.5
13	Lake	17,137	17,810	3.9
14	Grant	16,564	15,200	-8.2
15	Lincoln	15,813	15,035	-4.9
16	Tripp	13,267	13,397	1.0
17	Walworth	12,664	13,266	4.8
18	Butte	12,683	12,993	2.4
19	Union	10,999	12,121	10.2
20	Charles Mix	11,812	12,106	2.5
21	Hutchinson	11,259	11,208	-0.5
22	Moody	10,226	11,169	9.2
23	Roberts	9,777	9,781	0.0
24	Spink	9,267	9,498	2.5
25	Brule	9,258	9,371	1.2

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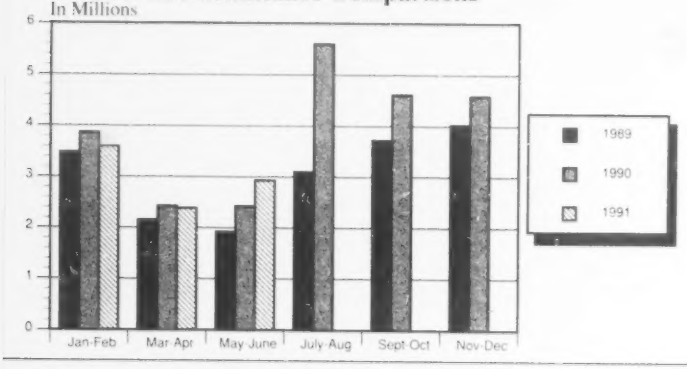
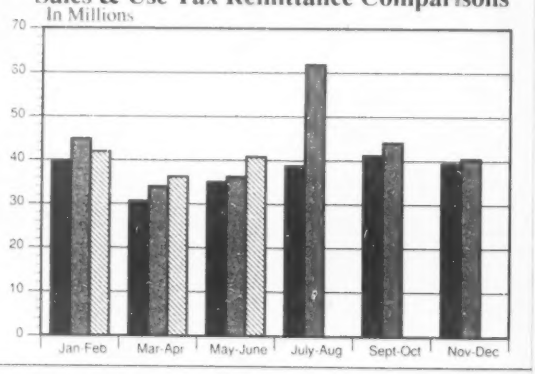
Excise Tax Remittance Comparisons



Sales & Use Tax Remittance Comparisons



EXCISE TAX REMITTANCE COMPARISONS (STATE PORTION ONLY)

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1987	% CHANGE	YEAR 1988	% CHANGE
Jan-Feb	Mar-Apr	1,978,660.88	23.6	1,753,051.46	-11.4
Mar-Apr	May-June	1,874,931.53	28.7	1,675,251.63	-10.7
May-June	July-Aug	2,641,250.27	15.1	2,695,818.35	2.1
July-Aug	Sept-Oct	3,371,464.08	2.5	3,639,150.83	7.9
Sept-Oct	Nov-Dec	3,510,594.93	-12.4	3,950,716.67	12.5
Nov-Dec	Jan-Feb	3,298,202.18	6.6	3,478,422.27	5.5

RECEIPTS FOR	COLLECTIONS MADE	YEAR 1989	% CHANGE
Jan-Feb	Mar-Apr	2,151,704.50	22.7
Mar-Apr	May-June	1,920,429.92	14.6
May-June	July-Aug	3,097,636.77	14.9
July-Aug	Sept-Oct	3,717,513.13	2.2
Sept-Oct	Nov-Dec	4,018,801.07	1.7
Nov-Dec	Jan-Feb		

**COLLECTIONS MADE BY STATE	YEAR 1990	% CHANGE	YEAR 1991	% CHANGE
Jan-Feb	3,864,850.21	11.1	3,589,093.40	-7.1
Mar-Apr	2,421,452.90	12.5	2,379,571.30	-1.7
May-June	2,421,778.34	26.1	2,934,464.81	21.2
July-Aug	5,594,653.86	80.6		
Sept-Oct	4,612,322.30	24.1		
Nov-Dec	4,582,036.70	14.0		

Percent change from like period a year ago.

SALES & USE TAX REMITTANCE COMPARISONS (STATE PORTION ONLY)

RECEIPTS FOR	COLLECTIONS MADE	1987	% Change	1988	% Change
Jan-Feb	Mar-Apr	27,705,025.82	2.30	31,350,049.55	13.16
Mar-Apr	May-June	30,522,676.38	7.56	33,603,712.63	10.09
May-June	July-Aug	33,517,155.17	5.61	37,065,627.38	10.59
July-Aug	Sept-Oct	35,998,368.46	4.18	37,517,797.00	4.22
Sept-Oct	Nov-Dec	34,888,503.20	3.77	35,594,909.27	2.02
Nov-Dec	Jan-Feb	36,849,827.85	8.20	39,574,138.84	7.39

RECEIPTS FOR	COLLECTIONS MADE	1989	% Change	1990	% Change
Jan-Feb	Mar-Apr	30,604,668.66	-2.38	33,928,818.75	10.86
Mar-Apr	May-June	35,015,161.00	4.20	36,202,249.30	3.39
May-June	July-Aug	38,767,971.16	4.59		
July-Aug	Sept-Oct	41,203,887.02	9.82		
Sept-Oct	Nov-Dec	39,377,161.86	10.63		
Nov-Dec	Jan-Feb	41,480,266.31	4.82		

**COLLECTIONS MADE BY STATE	1990	% Change	1991	% Change
Jan-Feb			41,865,183.83	0.93
Mar-Apr			36,185,612.38	6.65
May-June			40,754,497.64	12.57
July-Aug	61,781,289.01	59.4		
Sept-Oct	44,127,764.38	7.1		
Nov-Dec	40,545,368.73	3.0		

** Due to changes in reporting periods and due dates of returns, we will report only collections made. For example: Collections made during the July-Aug. 1990 period may include the May monthly, June monthly, July monthly due on Aug. 20, the May-June bi-monthly and previous months' delinquencies.

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